

**NSJWCD**  
**Statement of Assets, Liabilities & Net Assets**  
As of December 31, 2015

	Dec 31, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10000 · F & M Checking	12,126.05
<b>Total Checking/Savings</b>	12,126.05
<b>Other Current Assets</b>	
11200 · County of S.J. Fund	
11250 · Reserve Fund	-20.00
11200 · County of S.J. Fund - Other	84,446.48
<b>Total 11200 · County of S.J. Fund</b>	84,426.48
<b>Total Other Current Assets</b>	84,426.48
<b>Total Current Assets</b>	96,552.53
<b>TOTAL ASSETS</b>	<b>96,552.53</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	2,034.83
<b>Total Accounts Payable</b>	2,034.83
<b>Other Current Liabilities</b>	
27000 · Federal Taxes Payable	-485.50
27100 · State Tax Payable	-278.98
<b>Total Other Current Liabilities</b>	-764.48
<b>Total Current Liabilities</b>	1,270.35
<b>Total Liabilities</b>	1,270.35
<b>Equity</b>	
30000 · Opening Balance Equity	18,298.73
32000 · Unrestricted Net Assets	310,895.24
Net Income	-233,911.79
<b>Total Equity</b>	95,282.18
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>96,552.53</b>

**NSJWCD**  
**Statement of Revenue & Expenses**  
 July through December 2015

	Jul - Dec 15
Ordinary Income/Expense	
Income	
Federal Grant	0.00
<b>Total Income</b>	<b>0.00</b>
Expense	
5000 · Administrative Expenses	
Professional Services	
5000-3 · Accountant	1,211.25
5000-5 · Legal - General Counsel	
5000-5a · Legal Records (Old)	513.00
5000-5 · Legal - General Counsel - Other	6,024.00
<b>Total 5000-5 · Legal - General Counsel</b>	<b>6,537.00</b>
5000-6 · General - Spaletta	4,685.50
5000-9 · District Engineering Consultant	6,527.00
5000-10 · Elections	137.50
<b>Total Professional Services</b>	<b>19,098.25</b>
Water Right	
5000-13 · SWRCB Annual Permit Fee	1,409.37
5000-14 · Legal - Water right compliance	1,580.00
<b>Total Water Right</b>	<b>2,989.37</b>
Dues/Memberships	
5000-17 · GBA	1,000.00
5000-18 · ACWS (Dues)	3,320.00
5000-19 · USA North/Underground Service	162.65
<b>Total Dues/Memberships</b>	<b>4,482.65</b>
Insurance	
5000-20 · ACWA JPIA Liability	2,615.07
5000-21 · ACWA JPIA Property	936.00
<b>Total Insurance</b>	<b>3,551.07</b>
Other/Office	
5000-23 · Storage Unit	293.00
5000-24 · Office Rent	1,800.00
5000-25 · District Secretary Consultant	1,560.00
5000-26 · Website & Webmaster	19.86
5000-27 · Office Phone	193.57
5000-28 · Office Supplies	227.03
5000-29 · Meeting Supplies	143.70
<b>Total Other/Office</b>	<b>4,237.16</b>
<b>Total 5000 · Administrative Expenses</b>	<b>34,358.50</b>
5100 · Program Development	
South System	
Evaluation/Planning	
5100-1 · Legal	3,977.50
<b>Total Evaluation/Planning</b>	<b>3,977.50</b>
<b>Total South System</b>	<b>3,977.50</b>
Pump Station Upgrade	
Survey	500.00
5100-2 · District Engineer	9,653.10
5100-3 · Preliminary Design	40,312.82
5100-5 · Final Design	15,313.74
<b>Total Pump Station Upgrade</b>	<b>65,779.66</b>
Distribution System	
CCTV Lines	21,580.16
<b>Total Distribution System</b>	<b>21,580.16</b>

**NSJWCD**  
**Statement of Revenue & Expenses**  
July through December 2015

	Jul - Dec 15
Sustainable Groundwater Mgmt	
5100-9 · District Engineer	3,230.00
5100-10 · Legal	8,246.00
<b>Total Sustainable Groundwater Mgmt</b>	<b>11,476.00</b>
EBMUD Demonstration Project	
5100-12 · Engineering Consultant	7,125.50
5100-13 · Legal	12,839.00
<b>Total EBMUD Demonstration Project</b>	<b>19,964.50</b>
<b>Total 5100 · Program Development</b>	<b>122,777.82</b>
5200 · Operations Expense	
Cost Center - Woodbridge	
5200-4 · P G & E Pump Acc. 3337	837.14
<b>Total Cost Center - Woodbridge</b>	<b>837.14</b>
Cost Center North Line	
5200-8 · P G & E Main Pump Acc.1015	137.53
<b>Total Cost Center North Line</b>	<b>137.53</b>
Cost Center South System Op	
5200-12 · P G & E Main Pump 1025 (1680)	384.26
5200-17 · P G & E Pump Acc. 1040	293.67
5200-18 · P G & E Pump Acc. 1020	293.67
5200-19 · P G & E Pump Acc. 1030	248.19
<b>Total Cost Center South System Op</b>	<b>1,219.79</b>
<b>Total 5200 · Operations Expense</b>	<b>2,194.46</b>
<b>Total Expense</b>	<b>159,330.78</b>
<b>Net Ordinary Income</b>	<b>-159,330.78</b>
Other Income/Expense	
Other Income	
Grant Environmental Payment	0.00
<b>Total Other Income</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>
<b>Net Income</b>	<b>-159,330.78</b>

**NSJWCD**  
**Statement of Revenue & Expenses**  
 January through December 2015

	Jan - Dec 15
Ordinary Income/Expense	
Income	
Federal Grant	0.00
Total Income	0.00
Expense	
5000 · Administrative Expenses	
Professional Services	
5000-3 · Accountant	1,211.25
5000-5 · Legal - General Counsel	
5000-5a · Legal Records (Old)	513.00
5000-5 · Legal - General Counsel - Other	6,024.00
Total 5000-5 · Legal - General Counsel	6,537.00
5000-6 · General - Spaletta	4,685.50
5000-9 · District Engineering Consultant	6,527.00
5000-10 · Elections	137.50
Total Professional Services	19,098.25
Water Right	
5000-13 · SWRCB Annual Permit Fee	1,409.37
5000-14 · Legal - Water right compliance	1,580.00
Total Water Right	2,989.37
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	293.00
5000-24 · Office Rent	1,800.00
5000-25 · District Secretary Consultant	1,560.00
5000-26 · Website & Webmaster	19.86
5000-27 · Office Phone	193.57
5000-28 · Office Supplies	227.03
5000-29 · Meeting Supplies	143.70
Total Other/Office	4,237.16
Total 5000 · Administrative Expenses	34,358.50
5100 · Program Development	
South System	
Evaluation/Planning	
5100-1 · Legal	3,977.50
Total Evaluation/Planning	3,977.50
Total South System	3,977.50
Pump Station Upgrade	
Survey	500.00
5100-2 · District Engineer	9,653.10
5100-3 · Preliminary Design	40,312.82
5100-5 · Final Design	15,313.74
Total Pump Station Upgrade	65,779.66
Distribution System	
CCTV Lines	21,580.16
Total Distribution System	21,580.16

See Compilation Report

**NSJWCD**  
**Statement of Revenue & Expenses**  
 January through December 2015

	Jan - Dec 15
Sustainable Groundwater Mgmt	
5100-9 · District Engineer	3,230.00
5100-10 · Legal	8,246.00
	11,476.00
Total Sustainable Groundwater Mgmt	
EBMUD Demonstration Project	
5100-12 · Engineering Consultant	7,125.50
5100-13 · Legal	12,839.00
	19,964.50
Total EBMUD Demonstration Project	
	122,777.82
<b>Total 5100 · Program Development</b>	
<b>5200 · Operations Expense</b>	
Cost Center - Woodbridge	
5200-4 · P G & E Pump Acc. 3337	837.14
	837.14
Total Cost Center - Woodbridge	
Cost Center North Line	
5200-8 · P G & E Main Pump Acc.1015	137.53
	137.53
Total Cost Center North Line	
Cost Center South System Op	
5200-12 · P G & E Main Pump 1025 (1680)	384.26
5200-17 · P G & E Pump Acc. 1040	293.67
5200-18 · P G & E Pump Acc. 1020	293.67
5200-19 · P G & E Pump Acc. 1030	248.19
	1,219.79
Total Cost Center South System Op	
	2,194.46
<b>Total 5200 · Operations Expense</b>	
South System Planning	
Legal 011	275.00
South System Planning - Other	32,831.66
	33,106.66
Total South System Planning	
60000 · Mandatory Training	285.91
60090 · Contract Labor	1,320.00
60100 · Dues & Subscriptions	
60110 · ACWA	3,320.00
60100 · Dues & Subscriptions - Other	0.00
	3,320.00
Total 60100 · Dues & Subscriptions	
60200 · Insurance	
Property	-4,604.35
	-4,604.35
Total 60200 · Insurance	
60300 · Office Supplies	523.50
65210 · Postage & Delivery	145.44
65220 · Printing	69.77
65230 · Professional Services	
65230-9 · Management Consultant	7,910.00
65230-5 · Meetings	1,231.00
65230-1 · Auditor	4,050.00
65230-2 · Accounting	675.00
65230-3 · Legal	
EMBUD Demonstration Proj. 013	770.00
Tracy Lake Recharge Project 003	-3,350.00
Water Rights Compliance	106.00
Prop 218 Water rates	9,704.27
Protest EBMUD chg petitions 010	-2,191.65
General - Spaletta 001	4,667.70
65230-8 · General-Masuda	8,202.41
65230-6 · Water Rights Petitions 002	2,581.02
	20,489.75
Total 65230-3 · Legal	

**NSJWCD**  
**Statement of Revenue & Expenses**  
January through December 2015

	Jan - Dec 15
Total 65230 · Professional Services	34,355.75
65250 · Rent	
65250-2 · Office	1,800.00
65250-4 · Storage	297.00
Total 65250 · Rent	2,097.00
65260 · Repairs & Maintenance	
65260-2 · Pipeline	1,000.00
Total 65260 · Repairs & Maintenance	1,000.00
65290 · Telephone & Internet	199.08
68300 · Travel and Meetings	
68320 · Travel	815.30
Total 68300 · Travel and Meetings	815.30
68400 · Utilities	
68410 · Pump Woodbridge Rd Recharge	
68410-1 · 3337 Woodbridge Rd M1003715997	837.14
Total 68410 · Pump Woodbridge Rd Recharge	837.14
68420 · Pumps North	
68420-1 · 1015 Pump Tretheway Rd M5850T0	137.54
Total 68420 · Pumps North	137.54
68430 · Pumps South	
68430-1 · 1020 Pump E Hwy 12 M1004517286	164.69
68430-2 · 1025 Pump Tretheway M1003663242	0.00
68430-3 · 1030 Pump Tretheway M502R02	251.15
68430-4 · 1040 PastlrrgBrandt M1006589889	164.69
Total 68430 · Pumps South	580.53
68440 · Pump 1680	391.74
Total 68400 · Utilities	1,946.95
Total Expense	233,911.79
Net Ordinary Income	-233,911.79
Other Income/Expense	
Other Income	
Grant Environmental Payment	0.00
Total Other Income	0.00
Net Other Income	0.00
Net Income	-233,911.79

Register: 10000 · F &amp; M Checking

From 07/01/2015 through 12/31/2015

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>
07/08/2015			Grant Environmental P...	Deposit		X	45,000.00	66,456.83
07/21/2015	9059	Tolson, Poore' & Za...	-split-	June acctg	267.71	X		66,189.12
07/21/2015	9060	PG & E	-split-		237.60	X		65,951.52
07/21/2015	9061	PG & E (2)	5200 · Operations Exp...		133.39	X		65,818.13
07/21/2015	9062	Shasta Burns	5000 · Administrative ...		270.00	X		65,548.13
07/21/2015	9063	Hugh Scanlon	5000 · Administrative ...		4.00	X		65,544.13
07/21/2015	9064	Joe Petersen	5000 · Administrative ...		300.00	X		65,244.13
07/21/2015	9065	Hwy 88 Self Storage	5000 · Administrative ...		293.00	X		64,951.13
07/21/2015	9066	S.J. Co. Public Works	5000 · Administrative ...		1,000.00	X		63,951.13
07/21/2015	9067	Griffith & Masuda Inc.	-split-	June Services	3,303.00	X		60,648.13
07/21/2015	9068	Walter E. Sadler	-split-	NSJWCD 137	4,423.75	X		56,224.38
07/21/2015	9069	Spaletta Law PC	-split-		5,970.00	X		50,254.38
07/21/2015	9070	AT & T	5000 · Administrative ...	2093682101	35.00	X		50,219.38
07/21/2015	9071	Tracy Lake Improve...	Grant Environmental P...		45,000.00	X		5,219.38
07/21/2015	9072	Baumbach & Piazza, ...	5100 · Program Develo...		500.00	X		4,719.38
07/29/2015			11200 · County of S.J. ...	Funds Transfer		X	70,000.00	74,719.38
08/03/2015			Federal Grant	Deposit		X	59,850.00	134,569.38
08/03/2015	9073	Underground Service...	5000 · Administrative ...		162.65	X		134,406.73
08/21/2015			Federal Grant	Deposit		X	102,150.00	236,556.73
08/21/2015	9075	Tracy Lake Improve...	Federal Grant		59,850.00	X		176,706.73
08/21/2015	9076	Tracy Lake Improve...	Federal Grant		102,150.00	X		74,556.73
08/21/2015	9077	Spaletta Law PC	-split-		3,022.50	X		71,534.23
08/21/2015	9078	Kjeldsen, Sinnock & ...	5100 · Program Develo...		11,066.63	X		60,467.60
08/21/2015	9079	Kjeldsen, Sinnock & ...	5100 · Program Develo...		24,050.14	X		36,417.46
08/21/2015	9080	AT & T	5000 · Administrative ...	2093682101	32.03	X		36,385.43
08/21/2015	9081	PG & E	-split-		231.20	X		36,154.23
08/21/2015	9082	PG & E (2)	5200 · Operations Exp...		142.59	X		36,011.64
08/21/2015	9083	Joe Petersen	5000 · Administrative ...		300.00	X		35,711.64
08/21/2015	9084	Walter E. Sadler	-split-	NSJWCD 138	3,351.25	X		32,360.39
08/21/2015	9085	Shasta Burns	-split-		212.40	X		32,147.99
08/21/2015	9086	Tolson, Poore' & Za...	-split-	July acctg	102.91	X		32,045.08
09/21/2015	9087	Spaletta Law PC	-split-		880.00	X		31,165.08
09/21/2015	9088	PG & E	-split-		237.40	X		30,927.68
09/21/2015	9089	PG & E (2)	5200 · Operations Exp...		137.99	X		30,789.69
09/21/2015	9090	Shasta Burns	-split-		236.27	X		30,553.42
09/21/2015	9091	Griffith & Masuda Inc.	-split-	July Services	3,153.00	X		27,400.42
09/21/2015	9092	Griffith & Masuda Inc.	-split-	August Services	2,592.00	X		24,808.42
09/21/2015	9093	Tolson, Poore' & Za...	5000 · Administrative ...	August acctg	250.00	X		24,558.42
09/21/2015	9094	Joe Petersen	5000 · Administrative ...		300.00	X		24,258.42
09/21/2015	9095	AT & T	5000 · Administrative ...	2093682101	35.00	X		24,223.42

Register: 10000 · F &amp; M Checking

From 07/01/2015 through 12/31/2015

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>
09/21/2015	9096	ACWA-JPIA	5000 · Administrative ...		936.00	X		23,287.42
09/21/2015	9097	ACWA-JPIA	5000 · Administrative ...		2,615.07	X		20,672.35
09/21/2015	9098	Walter E. Sadler	-split-	NSJWCD 13	2,157.00	X		18,515.35
10/19/2015			11200 · County of S.J. ...	Funds Transfer		X	80,000.00	98,515.35
10/20/2015	9074	Tolson, Poore' & Za...	-split-	September acctg	262.91	X		98,252.44
10/20/2015	9099	Griffith & Masuda Inc.	-split-	September Ser...	1,431.00	X		96,821.44
10/20/2015	9100	Tolson, Poore' & Za...	5000 · Administrative ...	checks	136.42	X		96,685.02
10/20/2015	9101	Joe Petersen	5000 · Administrative ...		300.00	X		96,385.02
10/20/2015	9102	PG & E	-split-		238.11	X		96,146.91
10/20/2015	9103	PG & E (2)	5200 · Operations Exp...		137.99	X		96,008.92
10/20/2015	9104	AT & T	5000 · Administrative ...	2093682101	22.47	X		95,986.45
10/20/2015	9105	Shasta Burns	5000 · Administrative ...		285.00	X		95,701.45
10/20/2015	9106	Coloring Book	5000 · Administrative ...		19.87	X		95,681.58
10/20/2015	9107	Kjeldsen, Sinnock & ...	-split-		20,509.79	X		75,171.79
10/20/2015	9108	Walter E. Sadler	-split-	NSJWCD 14	3,789.50	X		71,382.29
11/23/2015	9109	Tolson, Poore' & Za...	-split-		236.94			71,145.35
11/23/2015	9110	PG & E (2)	5200 · Operations Exp...		142.59			71,002.76
11/23/2015	9111	Joe Petersen	5000 · Administrative ...		300.00			70,702.76
11/23/2015	9112	AT & T	5000 · Administrative ...	2093682101	34.07			70,668.69
11/23/2015	9113	Spaletta Law PC	-split-		8,445.00			62,223.69
11/23/2015	9114	Griffith & Masuda Inc.	-split-	October Services	3,105.00			59,118.69
11/23/2015	9115	State Water Resource...	5000 · Administrative ...		1,409.37			57,709.32
11/23/2015	9116	ACWA	5000 · Administrative ...		3,320.00			54,389.32
11/23/2015	9117	Shasta Burns	-split-		265.17			54,124.15
11/23/2015	9118	Advanced Pipeline S...	5100 · Program Develo...		21,580.16			32,543.99
11/23/2015	9119	Walter E. Sadler	-split-	NSJWCD 141	4,780.00			27,763.99
11/23/2015	9120	PG & E	-split-		237.84			27,526.15
12/21/2015	9121	Tolson, Poore' & Za...	5000 · Administrative ...		100.00			27,426.15
12/21/2015	9122	AT & T	5000 · Administrative ...	2093682101	35.00			27,391.15
12/21/2015	9123	PG & E (2)	5200 · Operations Exp...		142.59			27,248.56
12/21/2015	9124	Softcom	5000 · Administrative ...	VOID:		X		27,248.56
12/21/2015	9125	PG & E	-split-		175.17			27,073.39
12/21/2015	9126	Spaletta Law PC	-split-		3,725.00			23,348.39
12/21/2015	9127	Walter E. Sadler	-split-	NSJWCD 142	8,034.10			15,314.29
12/21/2015	9128	Joe Petersen	5000 · Administrative ...		300.00			15,014.29
12/21/2015	9129	Shasta Burns	-split-		492.38			14,521.91
12/21/2015	9130	Griffith & Masuda Inc.	-split-	November Serv...	2,376.00			12,145.91
12/21/2015	9131	Softcom	5000 · Administrative ...		19.86			12,126.05



North San Joaquin Water Conservation District

Budget to Actual

FYE July 1, 2015 to June 30, 2016

	Budget	July 1 to Dec 31 Actual	Difference	%
<b>INCOME</b>				
General Revenue				
Share of Property Tax Revenue	\$250,500	\$70,000.00	\$180,500.00	27.94%
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				
<b>TOTAL INCOME</b>	<b>\$411,250</b>	<b>\$70,000.00</b>	<b>\$341,250.00</b>	<b>17.02%</b>

**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	\$1,211.25	\$1,188.75	50.47%
5000-4	Auditor	\$5,000		\$5,000.00	0.00%
5000-5	Legal - General Counsel	\$25,000	\$6,024.00	\$18,976.00	24.10%
5000-5a	Legal Records (Old)	\$0	\$513.00	-\$513.00	0.00%
5000-6	General - Spaletta	\$2,000	\$4,685.50	-\$2,685.50	234.28%
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	\$6,527.00	\$8,473.00	43.51%
5000-10	Election	\$1,000	\$137.50	\$862.50	13.75%
5000-11	Grant Applications	\$4,000		\$4,000.00	0.00%
5000-12	Training	\$500		\$500.00	0.00%
	<i>Subtotal Professional Services</i>	<i>\$72,050</i>	<i>\$19,098.25</i>	<i>\$52,951.75</i>	<i>26.51%</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		\$2,500.00	0.00%
5000-16	Meter Calibration	\$1,000		\$1,000.00	0.00%
	<i>Subtotal Water Right</i>	<i>\$9,809</i>	<i>\$2,989.37</i>	<i>\$6,819.63</i>	<i>30.48%</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	\$293.00	\$307.00	48.83%
5000-24	Office Rent	\$3,600	\$1,800.00	\$1,800.00	50.00%
5000-25	District Secretary Consultant	\$5,000	\$1,560.00	\$3,440.00	31.20%
5000-26	Website & Webmaster	\$3,500	\$19.86	\$3,480.14	0.57%
5000-27	Office Phone	\$450	\$193.57	\$256.43	43.02%
5000-28	Office Supplies	\$1,200	\$227.03	\$972.97	18.92%
5000-29	Meeting Supplies	\$1,200	\$143.70	\$1,056.30	11.98%
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>\$4,237.16</i>	<i>\$14,812.84</i>	<i>22.24%</i>

<b>Total Administrative Expenses</b>		<b>\$109,059</b>	<b>\$34,358.50</b>	<b>\$74,700.50</b>	<b>31.50%</b>
<i>Tracy Lake ID Share</i>		<i>-\$13,632</i>			
<i>Allocated to South System Operations</i>		<i>-\$13,632</i>			
<b>Total Unallocated Administrative Expense</b>		<b>\$81,794</b>			

**5100 PROGRAM DEVELOPMENT**

South System

Evaluation/Planning

5100-1	Legal Consultants	\$10,000	\$3,977.50	\$6,022.50	39.78%
				\$0.00	
	<i>Subtotal Evaluation/planning</i>	<i>\$10,000</i>	<i>\$3,977.50</i>	<i>\$6,022.50</i>	<i>39.78%</i>

Pump Station Upgrade

5100-2	District Engineer	\$5,000	\$9,653.10	-\$4,653.10	193.06%
5100-3	Preliminary Design	\$38,100	\$40,312.82	-\$2,212.82	105.81%
	Survey		\$500.00	-\$500.00	0.00%
5100-4	Permits	\$47,400		\$47,400.00	0.00%
5100-5	Final Design	\$118,718	\$15,313.74	\$103,404.26	12.90%
5100-6	Construction Support	\$45,000		\$45,000.00	0.00%
	<i>Subtotal Pump Station Upgrade</i>	<i>\$254,218</i>	<i>\$65,779.66</i>	<i>\$188,438.34</i>	<i>25.88%</i>

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	<u>Distribution System</u>				
5100-7	District Engineer	\$3,000		\$3,000.00	0.00%
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	\$0	\$42,400.00	0.00%
	<b><u>South System Summary</u></b>	<b>\$306,618</b>	<b>\$69,757.16</b>	<b>\$236,860.84</b>	<b>22.75%</b>
	<u>Sustainable Groundwater Management Act</u>				
5100-9	District Engineer	\$6,000	\$3,230.00	\$2,770.00	53.83%
5100-10	Legal	\$10,000	\$8,246.00	\$1,754.00	82.46%
5100-11	Other - outreach	\$2,000		\$2,000.00	0.00%
	<u>Subtotal Sustainable Groundwater</u>	\$18,000	\$11,476.00	\$6,524.00	63.76%
	<u>EBMUD Demonstration Project</u>				
5100-12	Engineering Consultant	\$2,000	\$7,125.50	-\$5,125.50	356.28%
5100-13	Legal	\$6,000	\$12,839.00	-\$6,839.00	213.98%
	<u>Subtotal EBMUD Demo</u>	\$8,000	\$19,964.50	-\$11,964.50	249.56%
	<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%
	<b>Total Program Development Expense</b>	<b>\$360,618</b>	<b>\$101,197.66</b>	<b>\$259,420.34</b>	<b>28.06%</b>

**5200 OPERATIONS EXPENSE**

	<u>COST CENTER - CITY OF LODI TRANSFER</u>				
	EBMUD Water Charges per AF	\$0		\$0.00	0.00%
	WID Contract for Operations	\$0		\$0.00	0.00%
	Other			\$0.00	0.00%
	<u>Lodi Transfer Subtotal =</u>	\$0	\$0	\$0.00	0.00%
	<u>COST CENTER -- WOODBRIDGE/cal-Fed</u>				
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	\$837.14	\$162.86	83.71%
	<u>CalFed Subtotal =</u>	\$1,800	\$837.14	\$962.86	46.51%
	<u>COST CENTER NORTH LINE</u>				
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	\$137.53	\$1,362.47	9.17%
	<u>North System Subtotal =</u>	\$2,200	\$137.53	\$2,062.47	6.25%

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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%
	Tracy Lake Subtotal =	\$8,269	\$0	\$8,268.50	0.00%

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	\$384.26	\$119,615.74	0.32%
5200-13	PG&E Jockey Pump 1030	\$0	\$248.19	-\$248.19	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	\$293.67	-\$293.67	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 =	\$151,232	\$1,219.79	\$150,012.59	0.81%
	<b>Total Operations Expense</b>	<b>\$153,732</b>	<b>\$2,194.46</b>	<b>\$151,537.92</b>	<b>1.43%</b>
	<b>TOTAL EXPENSE</b>	<b>\$596,145</b>	<b>\$103,392.12</b>	<b>\$492,752.51</b>	<b>17.34%</b>