

North San Joaquin Water Conservation District
Profit & Loss Budget Overview
 July 2024 through June 2025

	G&A	Groundwater Management	Planning Fund	North System O&M (Operations Fund)	Recharge Project O&M (Operations Fund)	South System O&M (Operations Fund)	Woodbridge/Cal-Fed O&M (Operations Fund)	Handel Lateral (Capital Outlay)	North System Phase 1		
									GW Monitor Sensors (Capital Outlay)	North System Pump Station (Capital Outlay)	North System Pipeline (Capital Outlay)
									Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25
Ordinary Income/Expense											
Income											
6000 - Revenues											
6001 - Capital Assessments											
6002 - O&M Assessments											
6010 - Grants											
6010.1 - Prop.1 South System											
6010.2 - SGMA Grant		75,000								750,000	100,000
6010.4 - Voluntary Agreement Grant											
6010.5 - IRWM Grant		25,000									
6010.6 - USDA Grant											
6020 - Ground Water Charge Revenue		3,200,000						429,000			
6025 - Intercompany Allocations											
6025.1 - GW Charge Allocation	565,075	(2,508,345)	93,000	115,000	135,600	95,500	90,100	353,500	13,080		3,500
6025.2 - ID3 Allocations								21,000		10,000	
6040 - Interest Income	5,000	25,000									
6046 - Property Taxes	381,000										
6050 - Water Sales				6,000		30,000					
Total 6000 - Revenues	951,075	816,655	93,000	121,000	135,600	125,500	90,100	803,500	13,080	760,000	103,500
Expense											
6110 - Computer Software Fees	5,000										
6115 - Construction								700,000			100,000
6120 - Dues & Memberships	13,000	100,000									
6126 - Equipment Rental				50,000							
6130 - Fuel						500	100				
6135 - Insurance											
6135.1 - Liability	6,900										
6135.2 - Property	6,000										
6135.3 - Surety Bond	500										
6140 - Interest Expense											
6142 - Lease Expense	12,000				5,600						
6145 - Meeting Supplies	5,500										
6150 - Miscellaneous Expense											
6160 - Office Supplies	700										
6165 - Outside Services	11,000								13,080		
6166 - Permits - Fees											
6166.1 - Fees	2,500										
6166.2 - Permits	-	1,500									
6170 - Postage	825										
6175 - Public Outreach	18,000	1,400									
6178 - Professional Education	2,000										
6180 - Professional Fees											
6180.1 - Accounting & Audits	70,000										
6180.3 - Consulting	23,000		50,000								
6180.4 - Engineering Expense	120,000	60,000	8,000	10,000	10,000	45,000	5,000	103,500		760,000	3,500
6180.5 - Hydrologist		112,000									
6180.6 - Legal	73,000	46,200	35,000	6,000							
6180.8 - Board Clerk	67,200										
6180.9 - Fee Administration Charges	12,000	12,000									
6205 - Repairs & Maintenance				20,000	100,000	20,000	65,000				
6228 - Travel	3,500										
6235 - Utilities											
6235.1 - Electricity				30,000		50,000	9,000				
6235.2 - Telephone	2,000										
6237 - Wages & Benefits											
6237.1 - ADP Payroll Fees	900										
6237.2 - Payroll Taxes	50,000										
6237.3 - Retirement Contribution	20,500										
6237.4 - Wages	250,000						6,000				
6237.5 - Worker's Comp	26,000										
6240 - Website & Webmaster	5,000										
6245 - Weed Control				5,000	20,000	10,000	5,000				
9996 - Contingency Fund		483,555									
9997 - Warrant Debt Repayment											
9998 - GW Charge Reserve Allocation	125,000										
9999 - Property Taxes Reserve Allocation	19,050										
Total Expense	951,075	816,655	93,000	121,000	135,600	125,500	90,100	803,500	13,080	760,000	103,500
Net Ordinary Income	-	-	-	-	-	-	-	-	-	-	-
Net Income	-	-	-	-	-	-	-	-	-	-	-
Notes											
* Shortfall to be covered by interfund loan											
**See Board Budget											

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	South System Phase 2 (Capital Outlay)	South System Phase 3 (Capital Outlay)	ID#3	ID#3B	ID#4	**TLID #1	TOTAL
	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25	Jul '24 - Jun 25
Ordinary Income/Expense							
Income							
6000 - Revenues							
6001 - Capital Assessments			108,121	21,000	10,000		139,121
6002 - O&M Assessments						25,000	25,000
6010 - Grants							
6010.1 - Prop.1 South System	15,000						15,000
6010.2 - SGMA Grant							925,000
6010.4 - Voluntary Agreement Grant							-
6010.5 - IRWM Grant		2,800,000					2,825,000
6010.6 - USDA Grant							429,000
6020 - Ground Water Charge Revenue							3,200,000
6025 - Intercompany Allocations							
6025.1 - GW Charge Allocation	520,500	488,490		10,000	10,000	15,000	-
6025.2 - ID3 Allocations				(21,000)	(10,000)		-
6040 - Interest Income							30,000
6046 - Property Taxes							381,000
6050 - Water Sales							36,000
Total 6000 - Revenues	535,500	3,288,490	108,121	10,000	10,000	40,000	8,005,121
Expense							
6110 - Computer Software Fees							5,000
6115 - Construction	522,000	3,169,990					4,491,990
6120 - Dues & Memberships							113,000
6126 - Equipment Rental							50,000
6130 - Fuel							600
6135 - Insurance							
6135.1 - Liability							6,900
6135.2 - Property							6,000
6135.3 - Surety Bond							500
6140 - Interest Expense			20,000				20,000
6142 - Lease Expense							17,600
6145 - Meeting Supplies							5,500
6150 - Miscellaneous Expense						100	100
6160 - Office Supplies						100	800
6165 - Outside Services							24,080
6166 - Permits - Fees							
6166.1 - Fees							2,500
6166.2 - Permits						100	1,600
6170 - Postage							825
6175 - Public Outreach							19,400
6178 - Professional Education							2,000
6180 - Professional Fees							
6180.1 - Accounting & Audits						1,000	71,000
6180.3 - Consulting							73,000
6180.4 - Engineering Expense	13,500	103,500		10,000	10,000	2,000	1,264,000
6180.5 - Hydrologist							112,000
6180.6 - Legal		15,000				1,000	176,200
6180.8 - Board Clerk							67,200
6180.9 - Fee Administration Charges							24,000
6205 - Repairs & Maintenance						3,000	208,000
6228 - Travel							3,500
6235 - Utilities							
6235.1 - Electricity						2,000	91,000
6235.2 - Telephone							2,000
6237 - Wages & Benefits							
6237.1 - ADP Payroll Fees							900
6237.2 - Payroll Taxes							50,000
6237.3 - Retirement Contribution							20,500
6237.4 - Wages							256,000
6237.5 - Worker's Comp							26,000
6240 - Website & Webmaster							5,000
6245 - Weed Control						3,000	43,000
9996 - Contingency Fund							483,555
9997 - Warrant Debt Repayment			100,000				100,000
9998 - GW Charge Reserve Allocation							125,000
9999 - Property Taxes Reserve Allocation							19,950
Total Expense	535,500	3,288,490	120,000	10,000	10,000	12,300	7,989,300
Net Ordinary Income	-	-	(11,879) *	-	-	27,700	15,821
Net Income	-	-	(11,879)	-	-	27,700	15,821
Notes							
* Shortfall to be covered by interfund loan							
**See Board Budget							