

**NSJWCD**  
**Statement of Assets, Liabilities & Net Assets**  
As of February 28, 2015

	Feb 28, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10000 · F & M Checking	9,202.21
Total Checking/Savings	9,202.21
<b>Other Current Assets</b>	
11200 · County of S.J. Fund	
11250 · Reserve Fund	-20.00
11200 · County of S.J. Fund - Other	294,446.48
Total 11200 · County of S.J. Fund	294,426.48
Total Other Current Assets	294,426.48
Total Current Assets	303,628.69
<b>TOTAL ASSETS</b>	<b>303,628.69</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	2,034.83
Total Accounts Payable	2,034.83
<b>Other Current Liabilities</b>	
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
<b>Equity</b>	
30000 · Opening Balance Equity	18,298.73
32000 · Unrestricted Net Assets	310,895.24
Net Income	-26,835.63
Total Equity	302,358.34
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>303,628.69</b>

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

	Jan - Feb 15
Ordinary Income/Expense	
Expense	
South System Planning	3,204.45
60090 · Contract Labor	555.00
60300 · Office Supplies	380.75
65210 · Postage & Delivery	6.72
65230 · Professional Services	
65230-9 · Management Consultant	3,885.00
65230-1 · Auditor	4,050.00
65230-2 · Accounting	275.00
65230-3 · Legal	
Prop 218 Water rates	5,712.00
General - Spaletta 001	350.00
65230-8 · General-Masuda	1,998.00
65230-6 · Water Rights Petitions 002	3,642.34
Total 65230-3 · Legal	11,702.34
Total 65230 · Professional Services	19,912.34
65250 · Rent	
65250-2 · Office	600.00
65250-4 · Storage	297.00
Total 65250 · Rent	897.00
65260 · Repairs & Maintenance	
65260-2 · Pipeline	1,000.00
Total 65260 · Repairs & Maintenance	1,000.00
65290 · Telephone & Internet	64.00
68300 · Travel and Meetings	
68320 · Travel	182.80
Total 68300 · Travel and Meetings	182.80
68400 · Utilities	
68410 · Pump Woodbridge Rd Recharge	
68410-1 · 3337 Woodbridge Rd M1003715997	280.58
Total 68410 · Pump Woodbridge Rd Recharge	280.58
68420 · Pumps North	
68420-1 · 1015 Pump Tretheway Rd M5850T0	44.58
Total 68420 · Pumps North	44.58
68430 · Pumps South	
68430-1 · 1020 Pump E Hwy 12 M1004517286	45.93
68430-2 · 1025 Pump Tretheway M1003663242	0.00
68430-3 · 1030 Pump Tretheway M502R02	81.42
68430-4 · 1040 PastlrrgBrandt M1006589889	45.93
Total 68430 · Pumps South	173.28
68440 · Pump 1680	134.13
Total 68400 · Utilities	632.57
Total Expense	26,835.63
Net Ordinary Income	-26,835.63
Other Income/Expense	
Other Income	
Unknown	0.00
Total Other Income	0.00
Net Other Income	0.00
Net Income	-26,835.63

See Compilation Report

**NSJWCD**  
**Statement of Revenue & Expenses**  
 July 2014 through February 2015

	Jul '14 - Feb 15
Ordinary Income/Expense	
Income	
46400 · Other Types of Income	
46430 · Miscellaneous Revenue	4.20
Total 46400 · Other Types of Income	4.20
Total Income	4.20
Expense	
SWRCB Annual Permit/Fee	1,309.42
South System Planning	
Legal 011	7,125.65
South System Planning - Other	22,729.90
Total South System Planning	29,855.55
60090 · Contract Labor	1,275.00
60100 · Dues & Subscriptions	152.94
60200 · Insurance	
Property	1,025.00
60220 · Liability	2,139.00
60200 · Insurance - Other	400.00
Total 60200 · Insurance	3,564.00
60300 · Office Supplies	855.80
65210 · Postage & Delivery	23.04
65220 · Printing	259.22
65230 · Professional Services	
65230-9 · Management Consultant	12,005.00
65230-5 · Meetings	4,347.00
65230-1 · Auditor	8,100.00
65230-2 · Accounting	1,002.50
65230-3 · Legal	
Groundwater	351.00
Public Records	432.00
EMBUD Demonstration Proj. 013	275.00
City of Lodi Transfer 004	1,030.00
Tracy Lake Recharge Project 003	3,350.00
Water Rights Compliance	837.00
Prop 218 Water rates	9,639.00
Protest EBMUD chg petitions 010	15,688.00
General - Spaletta 001	3,040.00
65230-8 · General-Masuda	7,212.00
65230-6 · Water Rights Petitions 002	8,256.25
Total 65230-3 · Legal	50,110.25
65230 · Professional Services - Other	4,122.64
Total 65230 · Professional Services	79,687.39
65250 · Rent	
65250-2 · Office	2,400.00
65250-4 · Storage	572.00
Total 65250 · Rent	2,972.00
65260 · Repairs & Maintenance	
65260-2 · Pipeline	1,000.00
Total 65260 · Repairs & Maintenance	1,000.00
65290 · Telephone & Internet	259.89
68300 · Travel and Meetings	
68320 · Travel	608.40
Total 68300 · Travel and Meetings	608.40
68400 · Utilities	
68410 · Pump Woodbridge Rd Recharge	
68410-1 · 3337 Woodbridge Rd M1003715997	1,122.32

See Compilation Report

**NSJWCD**  
**Statement of Revenue & Expenses**  
July 2014 through February 2015

	Jul '14 - Feb 15
Total 68410 · Pump Woodbridge Rd Recharge	1,122.32
68420 · Pumps North	
68420-1 · 1015 Pump Tretheway Rd M5850T0	193.44
Total 68420 · Pumps North	193.44
68430 · Pumps South	
68430-1 · 1020 Pump E Hwy 12 M1004517286	317.55
68430-2 · 1025 Pump Tretheway M1003663242	234.94
68430-3 · 1030 Pump Tretheway M502R02	331.18
68430-4 · 1040 PastirrgBrandt M1006589889	317.55
Total 68430 · Pumps South	1,201.22
68440 · Pump 1680	321.48
Total 68400 · Utilities	2,838.46
68700 · Website	496.00
Total Expense	125,157.11
Net Ordinary Income	-125,152.91
Other Income/Expense	
Other Income	
Reimbursement 57/43%	4,312.50
Unknown	0.00
Total Other Income	4,312.50
Net Other Income	4,312.50
Net Income	-120,840.41

Register: 10000 · F &amp; M Checking

From 02/01/2015 through 02/28/2015

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>
02/01/2015			Unknown	Deposit		X	30,000.00	53,960.54
02/06/2015	auto		Unknown		30,000.00			23,960.54
02/17/2015	9002	Tolson, Poore' & Za...	-split-	Jan acctg/1099	177.40			23,783.14
02/17/2015	9003	Walter E. Sadler	-split-	NSJWCD 131	3,124.80			20,658.34
02/17/2015	9004	Walter E. Sadler	-split-	NSJWCD 132	943.00			19,715.34
02/17/2015	9005	Kjeldsen, Sinnock & ...	South System Planning		1,991.50			17,723.84
02/17/2015	9006	Woodbridge Irrigatio...	65260 · Repairs & Mai...		1,000.00			16,723.84
02/17/2015	9007	PG & E	-split-		172.58			16,551.26
02/17/2015	9008	PG & E (2)	68400 · Utilities:68410...		142.59			16,408.67
02/17/2015	9009	Blomberg & Griffin ...	65230 · Professional S...		4,050.00			12,358.67
02/17/2015	9010	Joe Petersen	65250 · Rent:65250-2 ...		300.00			12,058.67
02/17/2015	9011	AT & T	65290 · Telephone & I...	2093682101	32.00			12,026.67
02/17/2015	9012	Spaletta Law PC	-split-		2,372.85			9,653.82
02/17/2015	9013	Shasta Burns	-split-		451.61			9,202.21

**NSJWCD**  
**Comparison of Budget to Actual**  
**For the fiscal year 2014 - 2015**  
**as of February 28, 2015**

Ordinary Income/Expense	YTD Actual	Yearly Budget %	Budget
<b>Income</b>			
Carry over from prior fiscal year	\$	0.00%	\$ 30,042
Taxes	100,000	41.67%	240,000
Water Sales		0.00%	6,000
Postage	4	0.00%	0
<b>Totals</b>	<b>\$ 100,004</b>	<b>36.23%</b>	<b>\$ 276,042</b>
<b>Expenses</b>			
<b>Professional Services</b>			
S.J. Auditors A/P Charges		0.00%	150
S.J. County Tax Admin.	2,485	45.18%	5,500
Accountant	1,003	55.69%	1,800
Auditor	8,100	184.09%	4,400
<b>Legal Fees</b>			
Meetings	4,347	45.28%	9,600
General - Masuda	7,212	144.24%	5,000
General - Spaletta	3,040	152.00%	2,000
Protest EBMUD change petitions	15,963	159.63%	10,000
Prop 218 Water Rates	9,639	48.20%	20,000
Water Right Petitions	8,256	275.21%	3,000
Water Rights Compliance	837	41.85%	2,000
Tracy Lake Recharge Project	3,350	111.67%	3,000
Lodi Water Sale Negotiation	1,030	51.50%	2,000
Public Records	432	0.00%	0
Groundwater	351	0.00%	0
<b>Permits</b>			
CEQA One Time		0.00%	0
DFG		0.00%	0
S.J. County Recorder		0.00%	0
<b>Dues/Memberships</b>			
GBA		0.00%	1,000
ACWA (dues)		0.00%	3,200
<b>Administrative Expenses</b>			
Management Consultant	12,005	80.03%	15,000
Reimbursement Expense	608	30.42%	2,000
Independent Contractor	1,275	10.63%	12,000
Advertisement		0.00%	500
Office Rent	2,400	66.67%	3,600
Office Phone	260	61.88%	420

NSJWCD

**Comparison of Budget to Actual  
For the fiscal year 2014 - 2015  
as of February 28, 2015**

Office Supplies	879	146.47%	600
Printing Agenda/Handouts	259	51.84%	500
WebMaster	397	47.26%	840
Website	99	99.00%	100
ACWA JPIA Liability	2,139	100.00%	2,139
ACWA JPIA Property	1,025	100.00%	1,025
Directors Insurance	400	0.00%	0
USA North/Underground Service	153	76.47%	200
Storage Unit Rent	572	95.33%	600
Future Elections		0.00%	10,000
<b>Operational Expenses</b>			
Contract with W.I.D		0.00%	30,000
Weed Control		0.00%	1,000
Part-Time Employees		0.00%	800
SWRCB Annual Permit/Fee	1,309	108.22%	1,210
Water Level Well Testing		0.00%	600
<b>Cost Center North Line</b>			
PG&E Main Pump Acc. 1015	193	64.48%	300
Repairs/Maintenance/Service		0.00%	100
<b>Cost Center South Line</b>			
PG&E Main Pump Acc. 1025	235	2.76%	8,500
PG&E Jockey Pump 1030	331	22.84%	1,450
PG&E Brandt Rd Acc. 1040	318	48.85%	650
PG&E 12097 W. Hwy 12 1020	318	58.81%	540
Repairs/ Maintenance/Service	1,000	3.97%	25,200
EBMUD Water Charges		0.00%	3,000
Pump 1680	321	0.00%	0
<b>Cost Center - Woodbridge</b>			
PG&E Pump Acc. 3337	1,122	21.75%	5,160
Repairs/Maintenance/Service		0.00%	100
<b>Cost Center - Tracy</b>			
PG&E Pump		0.00%	0
Repairs/Maintenance/Service		0.00%	0
EBMUD Charges		0.00%	0
<b>South System Planning</b>			
Engineering	22,730	60.98%	37,275
Legal	7,126	71.26%	10,000
Permits		0.00%	10,000
<b>Total Expense</b>	<u>\$ 123,519</u>	<u>47.86%</u>	<u>\$ 258,059</u>
<b>Excess (deficit) of revenue over expenses</b>	<u>\$ (23,515)</u>	<u>-130.76%</u>	<u>17,983</u>