

NSJWCD
Statement of Assets, Liabilities & Net Assets
As of December 31, 2014

| | Dec 31, 14 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · F & M Checking | 36,037.84 |
| Total Checking/Savings | 36,037.84 |
| Other Current Assets | |
| 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 | 330,464.32 |
| TOTAL ASSETS | 330,464.32 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 2,034.83 |
| Total Accounts Payable | 2,034.83 |
| Other Current Liabilities | |
| 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 |
| Equity | |
| 30000 · Opening Balance Equity | 18,298.73 |
| 32000 · Unrestricted Net Assets | 465,977.26 |
| Net Income | -155,082.02 |
| Total Equity | 329,193.97 |
| TOTAL LIABILITIES & EQUITY | 330,464.32 |

NSJWCD
Statement of Revenue & Expenses
 July through December 2014

| | Jul - Dec 14 |
|---|--------------|
| 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 | 19,525.45 |
| Total South System Planning | 26,651.10 |
| 60090 · Contract Labor | 720.00 |
| 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 | 475.05 |
| 65210 · Postage & Delivery | 16.32 |
| 65220 · Printing | 259.22 |
| 65230 · Professional Services | |
| 65230-9 · Management Consultant | 8,120.00 |
| 65230-5 · Meetings | 4,347.00 |
| 65230-1 · Auditor | 4,050.00 |
| 65230-2 · Accounting | 727.50 |
| 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 | 3,927.00 |
| Protest EBMUD chg petitions 010 | 15,688.00 |
| General - Spaletta 001 | 2,690.00 |
| 65230-8 · General-Masuda | 5,214.00 |
| 65230-6 · Water Rights Petitions 002 | 4,613.91 |
| Total 65230-3 · Legal | 38,407.91 |
| 65230 · Professional Services - Other | 4,122.64 |
| Total 65230 · Professional Services | 59,775.05 |
| 65250 · Rent | |
| 62250-2 · Office | 1,800.00 |
| 65250-4 · Storage | 275.00 |
| Total 65250 · Rent | 2,075.00 |
| 65290 · Telephone & Internet | 195.89 |
| 68300 · Travel and Meetings | |
| 68320 · Travel | 425.60 |
| Total 68300 · Travel and Meetings | 425.60 |
| 68400 · Utilities | |
| 68410 · Pump Woodbridge Rd Recharge | |
| 68410-1 · 3337 Woodbridge Rd M1003715997 | 841.74 |
| Total 68410 · Pump Woodbridge Rd Recharge | 841.74 |
| 68420 · Pumps North | |
| 68420-1 · 1015 Pump Tretheway Rd M5850T0 | 148.86 |

See Compilation Report

NSJWCD
Statement of Revenue & Expenses
July through December 2014

| | Jul - Dec 14 |
|---|--------------|
| Total 68420 · Pumps North | 148.86 |
| 68430 · Pumps South | |
| 68430-1 · 1020 Pump E Hwy 12 M1004517286 | 271.62 |
| 68430-2 · 1025 Pump Tretheway M1003663242 | 234.94 |
| 68430-3 · 1030 Pump Tretheway M502R02 | 249.76 |
| 68430-4 · 1040 PastirrgBrandt M1006589889 | 271.62 |
| Total 68430 · Pumps South | 1,027.94 |
| 68440 · Pump 1680 | 187.35 |
| Total 68400 · Utilities | 2,205.89 |
| 68700 · Website | 496.00 |
| Total Expense | 98,321.48 |
| Net Ordinary Income | -98,317.28 |
| Other Income/Expense | |
| Other Income | |
| Reimbursement 57/43% | 4,312.50 |
| Total Other Income | 4,312.50 |
| Net Other Income | 4,312.50 |
| Net Income | -94,004.78 |

NSJWCD
Comparison of Budget to Actual
For the fiscal year 2014 - 2015
as of December 31, 2014

| Ordinary Income/Expense | YTD Actual | Yearly Budget % | Budget |
|-----------------------------------|------------------|--------------------|-------------------|
| Income | | | |
| Carry over from prior fiscal year | \$. | 0.00% | \$ 30,042 |
| Taxes | 50,000 | 20.83% | 240,000 |
| Water Sales | | 0.00% | 6,000 |
| Postage | 4 | 0.00% | 0 |
| Totals | \$ 50,004 | 18.11% | \$ 276,042 |
| Expenses | | | |
| Professional Services | | | |
| S.J. Auditors A/P Charges | | 0.00% | 150 |
| S.J. County Tax Admin. | | 0.00% | 5,500 |
| Accountant | 728 | 40.42% | 1,800 |
| Auditor | 4,050 | 92.05% | 4,400 |
| Legal Fees | | | |
| Meetings | 4,347 | 45.28% | 9,600 |
| General - Masuda | 5,214 | 104.28% | 5,000 |
| General - Spaletta | 2,690 | 134.50% | 2,000 |
| Protest EBMUD change petitions | 15,963 | 159.63% | 10,000 |
| Prop 218 Water Rates | 3,927 | 19.64% | 20,000 |
| Water Right Petitions | 4,614 | 153.80% | 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 |
| Permits | | | |
| CEQA One Time | | 0.00% | 0 |
| DFG | | 0.00% | 0 |
| S.J. County Recorder | | 0.00% | 0 |
| Dues/Memberships | | | |
| GBA | | 0.00% | 1,000 |
| ACWA (dues) | | 0.00% | 3,200 |
| Administrative Expenses | | | |
| Management Consultant | 8,120 | 54.13% | 15,000 |
| Reimbursement Expense | 426 | 21.28% | 2,000 |
| Independent Contractor | 720 | 6.00% | 12,000 |
| Advertisement | | 0.00% | 500 |
| Office Rent | 1,800 | 50.00% | 3,600 |
| Office Phone | 196 | 46.64% | 420 |

NSJWCD

Comparison of Budget to Actual
For the fiscal year 2014 - 2015
as of December 31, 2014

| | | | |
|--|--------------------|-----------------|-------------------|
| Office Supplies | 491 | 81.90% | 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 | 275 | 45.83% | 600 |
| Future Elections | | 0.00% | 10,000 |
| Operational Expenses | | | |
| 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 |
| Cost Center North Line | | | |
| PG&E Main Pump Acc. 1015 | 149 | 49.62% | 300 |
| Repairs/Maintenance/Service | | 0.00% | 100 |
| Cost Center South Line | | | |
| PG&E Main Pump Acc. 1025 | 235 | 2.76% | 8,500 |
| PG&E Jockey Pump 1030 | 250 | 17.22% | 1,450 |
| PG&E Brandt Rd Acc. 1040 | 272 | 41.79% | 650 |
| PG&E 12097 W. Hwy 12 1020 | 272 | 50.30% | 540 |
| Repairs/ Maintenance/Service | | 0.00% | 25,200 |
| EBMUD Water Charges | | 0.00% | 3,000 |
| Pump 1680 | 187 | 0.00% | 0 |
| Cost Center - Woodbridge | | | |
| PG&E Pump Acc. 3337 | 842 | 16.31% | 5,160 |
| Repairs/Maintenance/Service | | 0.00% | 100 |
| Cost Center - Tracy | | | |
| PG&E Pump | | 0.00% | 0 |
| Repairs/Maintenance/Service | | 0.00% | 0 |
| EBMUD Charges | | 0.00% | 0 |
| South System Planning | | | |
| Engineering | 19,525 | 52.38% | 37,275 |
| Legal | 7,126 | 71.26% | 10,000 |
| Permits | | 0.00% | 10,000 |
| Total Expense | <u>\$ 94,199</u> | <u>36.50%</u> | <u>\$ 258,059</u> |
| Excess (deficit) of revenue over expenses | <u>\$ (44,195)</u> | <u>-245.76%</u> | <u>17,983</u> |

Register: 10000 · F & M Checking

From 10/01/2014 through 12/31/2014

Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|--------|-------------------------|----------------------------|-------------------|-----------|---|-----------|-----------|
| 10/01/2014 | 8954 | Spaletta Law PC | -split- | | 5,032.77 | X | | 47,333.73 |
| 10/01/2014 | 8955 | Mamie Starr | -split- | | 120.46 | X | | 47,213.27 |
| 10/20/2014 | 8956 | Tolson, Poore' & Za... | -split- | Sept acctg | 223.30 | X | | 46,989.97 |
| 10/20/2014 | 8957 | AT & T | 65290 · Telephone & I... | 2093682101 | 33.46 | X | | 46,956.51 |
| 10/20/2014 | 8958 | PG & E (2) | 68400 · Utilities:68410... | | 133.39 | X | | 46,823.12 |
| 10/20/2014 | 8959 | PG & E | -split- | | 163.64 | X | | 46,659.48 |
| 10/20/2014 | 8960 | Walter E. Sadler | -split- | | 1,082.20 | X | | 45,577.28 |
| 10/20/2014 | 8961 | Joe Petersen | 65250 · Rent:62250-2 ... | | 300.00 | X | | 45,277.28 |
| 10/20/2014 | 8962 | Spaletta Law PC | -split- | VOID: GJE, R... | | X | | 45,277.28 |
| 10/20/2014 | 8963 | Kjeldsen, Sinnock & ... | South System Planning | | 15,953.58 | X | | 29,323.70 |
| 10/20/2014 | 20R | Spaletta Law PC | -split- | For CHK 8962 ... | 15,365.00 | X | | 13,958.70 |
| 10/27/2014 | 20RR | Spaletta Law PC | -split- | Reverse of GJE... | | X | 15,365.00 | 29,323.70 |
| 11/01/2014 | 8964 | Spaletta Law PC | -split- | | 10,615.00 | X | | 18,708.70 |
| 11/01/2014 | 8965 | Griffith & Masuda Inc. | -split- | September Ser... | 4,968.00 | X | | 13,740.70 |
| 11/10/2014 | | | 11200 · County of S.J. ... | Funds Transfer | | X | 50,000.00 | 63,740.70 |
| 11/19/2014 | 8966 | Tolson, Poore' & Za... | -split- | Sept acctg | 101.92 | X | | 63,638.78 |
| 11/19/2014 | 8967 | Spaletta Law PC | -split- | | 3,149.02 | X | | 60,489.76 |
| 11/19/2014 | 8968 | Mamie Starr | -split- | | 174.32 | X | | 60,315.44 |
| 11/19/2014 | 8969 | PG & E | -split- | | 309.42 | X | | 60,006.02 |
| 11/19/2014 | 8970 | PG & E (2) | 68400 · Utilities:68410... | | 142.59 | X | | 59,863.43 |
| 11/19/2014 | 8971 | State Water Resource... | SWRCB Annual Permi... | | 1,309.42 | X | | 58,554.01 |
| 11/19/2014 | 8972 | Joe Petersen | 65250 · Rent:62250-2 ... | | 300.00 | X | | 58,254.01 |
| 11/19/2014 | 8973 | Shasta Burns | 60090 · Contract Labor | | 300.00 | X | | 57,954.01 |
| 11/19/2014 | 8974 | Kjeldsen, Sinnock & ... | South System Planning | | 590.53 | X | | 57,363.48 |
| 11/19/2014 | 8975 | Griffith & Masuda Inc. | -split- | October Services | 3,129.00 | X | | 54,234.48 |
| 11/19/2014 | 8976 | Walter E. Sadler | -split- | | 778.40 | X | | 53,456.08 |
| 11/19/2014 | 8977 | Allied Insurance | 60200 · Insurance | | 400.00 | X | | 53,056.08 |
| 11/19/2014 | 8978 | AT & T | 65290 · Telephone & I... | 2093682101 | 32.00 | X | | 53,024.08 |
| 12/22/2014 | 8979 | Tolson, Poore' & Za... | -split- | Sept acctg | 102.88 | | | 52,921.20 |
| 12/22/2014 | 8980 | Joe Petersen | 65250 · Rent:62250-2 ... | | 300.00 | | | 52,621.20 |
| 12/22/2014 | 8981 | Shasta Burns | -split- | | 551.03 | | | 52,070.17 |
| 12/22/2014 | 8982 | Griffith & Masuda Inc. | -split- | November Serv... | 3,627.00 | | | 48,443.17 |
| 12/22/2014 | 8983 | Mamie Starr | 60300 · Office Supplies | | 66.91 | | | 48,376.26 |
| 12/22/2014 | 8984 | PG & E (2) | 68400 · Utilities:68410... | | 142.59 | | | 48,233.67 |
| 12/22/2014 | 8985 | Spaletta Law PC | -split- | | 5,231.67 | | | 43,002.00 |
| 12/22/2014 | 8986 | Walter E. Sadler | -split- | | 5,068.00 | | | 37,934.00 |
| 12/22/2014 | 8987 | Softcom | 68700 · Website | | 99.00 | | | 37,835.00 |
| 12/22/2014 | 8988 | PG & E | -split- | | 180.68 | | | 37,654.32 |
| 12/22/2014 | 8989 | AT & T | 65290 · Telephone & I... | 2093682101 | 30.05 | | | 37,624.27 |
| 12/22/2014 | 8990 | Coloring Book | 65220 · Printing | | 18.14 | | | 37,606.13 |

NSJWCD

12/22/2014 10:55 AM

Register: 10000 - F & M Checking

From 10/01/2014 through 12/31/2014

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> |
|-------------|---------------|-------------------------|-----------------------|-------------|----------------|----------|----------------|----------------|
| 12/22/2014 | 8991 | Kjeldsen, Sinnock & ... | South System Planning | | 1,568.29 | | | 36,037.84 |