

NSJWCD
Statement of Assets, Liabilities & Net Assets
As of August 18, 2014

| | Aug 18, 14 |
|--|------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · F & M Checking | 11,223.99 |
| Total Checking/Savings | 11,223.99 |
| Other Current Assets | |
| 11200 · County of S.J. Fund | |
| 11250 · Reserve Fund | -20.00 |
| 11200 · County of S.J. Fund - Other | 393,172.88 |
| Total 11200 · County of S.J. Fund | 393,152.88 |
| Total Other Current Assets | 393,152.88 |
| Total Current Assets | 404,376.87 |
| TOTAL ASSETS | 404,376.87 |
| 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 | 464,703.66 |
| Net Income | -79,895.87 |
| Total Equity | 403,106.52 |
| TOTAL LIABILITIES & EQUITY | 404,376.87 |

NSJWCD
Statement of Revenue & Expenses
 July 1 through August 18, 2014

| | Jul 1 - Aug 18, 14 |
|---|--------------------|
| Ordinary Income/Expense | |
| Expense | |
| South System Planning | |
| Legal 011 | 1,820.10 |
| South System Planning - Other | 1,413.05 |
| Total South System Planning | 3,233.15 |
| 60200 · Insurance | |
| Property | 1,025.00 |
| Total 60200 · Insurance | 1,025.00 |
| 60300 · Office Supplies | 103.95 |
| 65210 · Postage & Delivery | 5.28 |
| 65230 · Professional Services | |
| 65230-9 · Management Consultant | 735.00 |
| 65230-5 · Meetings | 1,296.00 |
| 65230-2 · Accounting | 327.50 |
| 65230-3 · Legal | |
| City of Lodi Transfer 004 | 110.00 |
| Tracy Lake Recharge Project 003 | 2,250.00 |
| Prop 218 Water rates | 708.00 |
| Protest EBMUD chg petitions 010 | 4,493.00 |
| General - Spaletta 001 | 932.50 |
| 65230-8 · General-Masuda | 516.00 |
| 65230-6 · Water Rights Petitions 002 | 1,138.50 |
| Total 65230-3 · Legal | 10,148.00 |
| 65230 · Professional Services - Other | 4,122.64 |
| Total 65230 · Professional Services | 16,629.14 |
| 65250 · Rent | |
| 62250-2 · Office | 600.00 |
| 65250-4 · Storage | 275.00 |
| Total 65250 · Rent | 875.00 |
| 65290 · Telephone & Internet | 66.92 |
| 68300 · Travel and Meetings | |
| 68320 · Travel | 44.80 |
| Total 68300 · Travel and Meetings | 44.80 |
| 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 | 26.00 |
| Total 68420 · Pumps North | 26.00 |
| 68430 · Pumps South | |
| 68430-1 · 1020 Pump E Hwy 12 M1004517286 | 104.85 |
| 68430-2 · 1025 Pump Tretheway M1003663242 | 147.21 |
| 68430-3 · 1030 Pump Tretheway M502R02 | 87.40 |
| 68430-4 · 1040 PastlrrgBrandt M1006589889 | 104.85 |
| Total 68430 · Pumps South | 444.31 |
| Total 68400 · Utilities | 750.89 |
| 68700 · Website | 397.00 |
| Total Expense | 23,131.13 |
| Net Ordinary Income | -23,131.13 |
| Other Income/Expense | |
| Other Income | |
| Reimbursement 57/43% | 4,312.50 |

See Compilation Report

NSJWCD
Statement of Revenue & Expenses
July 1 through August 18, 2014

| | <u>Jul 1 - Aug 18, 14</u> |
|--------------------|---------------------------|
| Total Other Income | 4,312.50 |
| Net Other Income | 4,312.50 |
| Net Income | <u><u>-18,818.63</u></u> |

Register: 10000 · F & M Checking

From 07/01/2014 through 08/18/2014

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> |
|-------------|---------------|-------------------------|----------------------------|-----------------------|----------------|----------|----------------|----------------|
| 07/02/2014 | | | Reimbursement 57/43% | Deposit | | X | 4,312.50 | 34,355.12 |
| 07/17/2014 | 8919 | PG & E | -split- | | 199.93 | | | 34,155.19 |
| 07/17/2014 | 8920 | PG & E (2) | 68400 · Utilities:68410... | | 133.39 | | | 34,021.80 |
| 07/17/2014 | 8921 | Walter E. Sadler | -split- | | 324.80 | | | 33,697.00 |
| 07/17/2014 | 8922 | Griffith & Masuda Inc. | -split- | June Services | 1,731.00 | | | 31,966.00 |
| 07/17/2014 | 8923 | Tolson, Poore' & Za... | 65230 · Professional S... | June acctg | 227.50 | | | 31,738.50 |
| 07/17/2014 | 8924 | Spaletta Law PC | 65230 · Professional S... | 71776-001 | 332.50 | | | 31,406.00 |
| 07/17/2014 | 8925 | Spaletta Law PC | 65230 · Professional S... | 71776-002 | 570.00 | | | 30,836.00 |
| 07/17/2014 | 8926 | Spaletta Law PC | 65230 · Professional S... | 71776-003 | 495.00 | | | 30,341.00 |
| 07/17/2014 | 8927 | Spaletta Law PC | 65230 · Professional S... | 71776-010 | 2,010.00 | | | 28,331.00 |
| 07/17/2014 | 8928 | Spaletta Law PC | South System Planning... | 71776-011 | 275.00 | | | 28,056.00 |
| 07/17/2014 | 8929 | Joe Petersen | 65250 · Rent:62250-2 ... | | 300.00 | | | 27,756.00 |
| 07/17/2014 | 8930 | Hwy 88 Self Storage | 65250 · Rent:65250-4 ... | | 275.00 | | | 27,481.00 |
| 07/17/2014 | 8931 | AT & T | 65290 · Telephone & L... | 2093682101 | 33.46 | | | 27,447.54 |
| 07/17/2014 | 8932 | Mamie Starr | 60300 · Office Supplies | | 55.37 | | | 27,392.17 |
| 07/17/2014 | 8933 | Keith Colgan | 68700 · Website | | 397.00 | | | 26,995.17 |
| 07/18/2014 | 8917 | Tracy Lake Improve... | 65230 · Professional S... | to settle split co... | 4,122.64 | X | | 22,872.53 |
| 08/18/2014 | 8934 | Mamie Starr | 60300 · Office Supplies | | 48.58 | | | 22,823.95 |
| 08/18/2014 | 8935 | Joe Petersen | 65250 · Rent:62250-2 ... | | 300.00 | | | 22,523.95 |
| 08/18/2014 | 8936 | Griffith & Masuda Inc. | -split- | June Services | 1,518.00 | | | 21,005.95 |
| 08/18/2014 | 8937 | Spaletta Law PC | -split- | | 6,332.60 | | | 14,673.35 |
| 08/18/2014 | 8938 | PG & E | -split- | | 270.38 | | | 14,402.97 |
| 08/18/2014 | 8939 | PG & E (2) | 68400 · Utilities:68410... | | 147.19 | | | 14,255.78 |
| 08/18/2014 | 8940 | ACWA-JPIA | 60200 · Insurance:Prop... | N003 | 1,025.00 | | | 13,230.78 |
| 08/18/2014 | 8941 | Tolson, Poore' & Za... | -split- | July acctg | 105.28 | | | 13,125.50 |
| 08/18/2014 | 8942 | Kjeldsen, Sinnock & ... | South System Planning | | 1,413.05 | | | 11,712.45 |
| 08/18/2014 | 8943 | AT & T | 65290 · Telephone & L... | 2093682101 | 33.46 | | | 11,678.99 |
| 08/18/2014 | 8944 | Walter E. Sadler | 65230 · Professional S... | | 455.00 | | | 11,223.99 |

NSJWCD
Comparison of Budget to Actual
For the fiscal year 2014 - 2015
as of August 18, 2014

| Ordinary Income/Expense | YTD Actual | Percent of Yearly Budget | Budget |
|-----------------------------------|---------------|--------------------------------|-------------------|
| Income | | | |
| Carry over from prior fiscal year | \$ | 0.00% | \$ 30,042 |
| Taxes | | 0.00% | 240,000 |
| Water Sales | | 0.00% | 6,000 |
| Totals | \$ 0 | 0.00% | \$ 276,042 |
| Expenses | | | |
| Professional Services | | | |
| S.J. Auditors A/P Charges | | 0.00% | 150 |
| S.J. County Tax Admin. | | 0.00% | 5,500 |
| Accountant | 328 | 18.19% | 1,800 |
| Auditor | | 0.00% | 4,400 |
| Legal Fees | | | |
| Meetings | 1,296 | 13.50% | 9,600 |
| General - Masuda | 516 | 10.32% | 5,000 |
| General - Spaletta | 933 | 46.63% | 2,000 |
| Protest EBMUD change petitions | 4,493 | 44.93% | 10,000 |
| Pro 218 Water Rates | 708 | 3.54% | 20,000 |
| Water Right Petitions | 1,139 | 37.95% | 3,000 |
| Water Rights Compliance | | 0.00% | 2,000 |
| Tracy Lake Recharge Project | 2,250 | 75.00% | 3,000 |
| Lodi Water Sale Negotiation | 110 | 5.50% | 2,000 |
| 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 | 735 | 4.90% | 15,000 |
| Reimbursement Expense | 45 | 2.24% | 2,000 |
| Independent Contractor | | 0.00% | 12,000 |
| Advertisement | | 0.00% | 500 |
| Office Rent | 600 | 16.67% | 3,600 |
| Office Phone | 67 | 15.93% | 420 |
| Office Supplies | 109 | 18.21% | 600 |

See Compilation Report

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Comparison of Budget to Actual
For the fiscal year 2014 - 2015
as of August 18, 2014

| | | | |
|--|--------------------|-----------------|-------------------|
| Printing Agenda/Handouts | | 0.00% | 500 |
| WebMaster | 397 | 47.26% | 840 |
| Website | | 0.00% | 100 |
| ACWA JPIA Liability | | 0.00% | 2,139 |
| ACWA JPIA Property | 1,025 | 100.00% | 1,025 |
| USA North/Underground Service | | 0.00% | 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 | | 0.00% | 1,210 |
| Water Level Well Testing | | 0.00% | 600 |
| Cost Center North Line | | | |
| PG&E Main Pump Acc. 1015 | 26 | 8.67% | 300 |
| Repairs/Maintenance/Service | | 0.00% | 100 |
| Cost Center South Line | | | |
| PG&E Main Pump Acc. 1025 | 147 | 1.73% | 8,500 |
| PG&E Jockey Pump 1030 | 87 | 6.03% | 1,450 |
| PG&E Brandt Rd Acc. 1040 | 105 | 16.13% | 650 |
| PG&E 12097 W. Hwy 12 1020 | 105 | 19.42% | 540 |
| Repairs/ Maintenance/Service | | 0.00% | 25,200 |
| EBMUD Water Charges | | 0.00% | 3,000 |
| Cost Center - Woodbridge | | | |
| PG&E Pump Acc. 3337 | 281 | 5.44% | 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 | 1,413 | 3.79% | 37,275 |
| Legal | 1,820 | 18.20% | 10,000 |
| Permits | | 0.00% | 10,000 |
| Total Expense | <u>\$ 19,008</u> | <u>7.37%</u> | <u>\$ 258,059</u> |
| Excess (deficit) of revenue over expenses | <u>\$ (19,008)</u> | <u>-105.70%</u> | <u>17,983</u> |