

**NSJWCD**  
**Statement of Assets, Liabilities & Net Assets**  
As of April 22, 2014

	Apr 22, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · F & M Checking	29,506.77
Total Checking/Savings	29,506.77
Other Current Assets	
11200 · County of S.J. Fund	
11250 · Reserve Fund	-20.00
11200 · County of S.J. Fund - Other	309,484.21
Total 11200 · County of S.J. Fund	309,464.21
Total Other Current Assets	309,464.21
Total Current Assets	338,970.98
<b>TOTAL ASSETS</b>	<b>338,970.98</b>
<b>LIABILITIES &amp; EQUITY</b>	
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	361,014.99
Net Income	-41,613.09
Total Equity	337,700.63
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>338,970.98</b>

**NSJWCD**  
**Statement of Revenue & Expenses**  
 April 1 - 22, 2014

	Apr 1 - 22, 14
Ordinary Income/Expense	
Expense	
60200 · Insurance	
60220 · Liability	-5,897.60
Total 60200 · Insurance	-5,897.60
60300 · Office Supplies	32.08
65210 · Postage & Delivery	0.00
65230 · Professional Services	
65230-9 · Management Consultant	280.00
65230-2 · Accounting	100.00
65230-3 · Legal	
65230-7 · CEQA	1,265.00
65230-6 · Water Rights	927.50
65230-3 · Legal - Other	1,815.00
Total 65230-3 · Legal	4,007.50
Total 65230 · Professional Services	4,387.50
65250 · Rent	
62250-2 · Office	300.00
Total 65250 · Rent	300.00
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	133.39
Total 68410 · Pump Woodbridge Rd Recharge	133.39
68420 · Pumps North	
68420-1 · 1015 Pump Tretheway Rd M5850T0	23.42
Total 68420 · Pumps North	23.42
68430 · Pumps South	
68430-1 · 1020 Pump E Hwy 12 M1004517286	20.94
68430-2 · 1025 Pump Tretheway M1003663242	67.46
68430-3 · 1030 Pump Tretheway M502R02	40.02
68430-4 · 1040 PastlrrgBrandt M1006589889	20.94
Total 68430 · Pumps South	149.36
Total 68400 · Utilities	306.17
Total Expense	-827.05
Net Ordinary Income	827.05
Net Income	827.05

Register: 10000 · F &amp; M Checking

From 04/01/2014 through 04/22/2014

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>
04/01/2014			60200 · Insurance:6022...	Deposit		X	5,897.60	34,577.32
04/22/2014	8862	PG & E	-split-		172.78			34,404.54
04/22/2014	8863	PG & E (2)	68400 · Utilities:68410...		133.39			34,271.15
04/22/2014	8864	Spaletta Law PC	65230 · Professional S...	71776-002	877.50			33,393.65
04/22/2014	8865	Spaletta Law PC	65230 · Professional S...	71776-003	275.00			33,118.65
04/22/2014	8866	Spaletta Law PC	65230 · Professional S...	71776-008	50.00			33,068.65
04/22/2014	8867	Spaletta Law PC	65230 · Professional S...	71776-009	1,265.00			31,803.65
04/22/2014	8868	Spaletta Law PC	65230 · Professional S...	71776-010	1,540.00			30,263.65
04/22/2014	8869	Joe Petersen	65250 · Rent:62250-2 ·...		300.00			29,963.65
04/22/2014	8870	Coloring Book	60300 · Office Supplies		32.08			29,931.57
04/22/2014	8871	Walter E. Sadler	-split-		324.80			29,606.77
04/22/2014	To Print	Tolson, Poore' & Za...	-split-	Mar acctg	100.00			29,506.77

**NSJWCD**  
**Comparison of Budget to Actual**  
**For the fiscal year 2013 - 2014**  
**as of April 22, 2014**

<b>Ordinary Income/Expense</b>	<b>YTD Actual</b>	<b>Percent of Yearly Budget</b>	<b>Budget</b>
<b>Income</b>			
County of S.J. Warrants	\$ 100,000	42.92%	\$ 233,000
Water Sales		0.00%	6,000
Taxes	133,666	0.00%	
Accounts Receivable		0.00%	1,712
Total Income	<u>\$ 233,666</u>	<u>97.07%</u>	<u>\$ 240,712</u>
<b>Expense</b>			
<b>Professional Services</b>			
S.J. Auditors A/P Charges		0.00%	150
SJ County Tax Admin	2,658	48.32%	5,500
Accounting	1,235	68.61%	1,800
Auditor		0.00%	4,300
<b>Legal Fees</b>			
Meetings	6,885	71.71%	9,600
General - Masuda	8,581	42.06%	20,400
Water Rights Extension	36,138	150.58%	24,000
CEQA (protest)	7,323	146.47%	5,000
Prop 218 Water Rates		0.00%	25,000
Lodi Water Sales		0.00%	5,000
<b>Dues/Membership</b>			
GBA-\$5000		0.00%	1,000
ACWA	3,145	101.94%	3,085
Website	99	99.00%	100
ACWA-JPIA Liab	(3,759)	-103.40%	3,635
ACWA-JPIA Property		0.00%	1,225
SWRCB - Permit fees		0.00%	-
State Board of Equalization	1,210	105.22%	1,150
Department of Fish & Game	2,181	0.00%	-
San Joaquin County Recorder	50	0.00%	-
Storage Unit Rent	550	91.67%	600
USA North/Under Ground Services	153	76.47%	200
Future Elections		0.00%	5,000
<b>Administrative Expenses</b>			
Management Consultant	12,974	98.29%	13,200
Reimbursed Exp	781	21.69%	3,600
Advertising		0.00%	500
Cell Phone	118	56.30%	210
Office Rent	3,000	83.33%	3,600
Office Phone	609	126.84%	480
Office supplies	556	92.68%	600
Printing Agenda/handouts		0.00%	720
Supplies N.O.S.		0.00%	200
Webmaster	135	15.00%	900

**NSJWCD**  
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<b>Operational Expenses</b>			
Contract with W.I.D.		0.00%	30,000
WID Misc. Repairs		0.00%	1,000
Part-Time Employee 1		0.00%	400
Part-Time Employee 2		0.00%	400
Contract Service N.O.S.		0.00%	4,000
<b>EBMUD</b>			<b>3,000</b>
Water Level Well Testing	600	240.00%	250
<b>Cost Center North Line</b>			
P G & E - Main Pump Acct.1015	232	77.33%	300
Repair/Maintenance		0.00%	50
<b>Cost Center - South line</b>			
P G & E - Main Pump Acct. 1025	707	8.32%	8,500
P G & E - Jockey Pump Acct. 1030	419	28.93%	1,450
P G & E - Brandt Rd Acct. 1040	339	52.11%	650
P G & E - 12097 E Hwy 12 Acct. 1020	339	62.73%	540
Repair/Maintenance		0.00%	25,100
Contract Service		0.00%	10,000
Flow Meter		0.00%	4,000
<b>Cost Center - Woodbridge Recharge</b>			
P G & E Acct. 3337	1,394	27.01%	5,160
Repairs/Maintenance		0.00%	50
Total Expense	<u>\$ 88,652</u>	<u>37.63%</u>	<u>\$ 235,605</u>
Excess (deficit) of revenue over expenses	<u>\$ 145,014</u>	<u>61.55%</u>	<u>\$ 5,107</u>