

NSJWCD
Statement of Assets, Liabilities & Net Assets
As of April 30, 2015

	Apr 30, 15
ASSETS	
Current Assets	
Checking/Savings	
10000 · F & M Checking	30,348.24
Total Checking/Savings	30,348.24
Other Current Assets	
11200 · County of S.J. Fund	
11250 · Reserve Fund	-20.00
11200 · County of S.J. Fund - Other	234,446.48
Total 11200 · County of S.J. Fund	234,426.48
Total Other Current Assets	234,426.48
Total Current Assets	264,774.72
TOTAL ASSETS	264,774.72
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	310,895.24
Net Income	-65,689.60
Total Equity	263,504.37
TOTAL LIABILITIES & EQUITY	264,774.72

NSJWCD
Statement of Revenue & Expenses
 July 2014 through April 2015

	Jul '14 - Apr 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	42,407.11
Total South System Planning	49,532.76
60000 · Mandatory Training	285.91
60090 · Contract Labor	1,740.00
60100 · Dues & Subscriptions	
60110 · ACWA	3,320.00
60100 · Dues & Subscriptions - Other	152.94
Total 60100 · Dues & Subscriptions	3,472.94
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	913.58
65210 · Postage & Delivery	26.40
65220 · Printing	259.22
65230 · Professional Services	
65230-9 · Management Consultant	13,755.00
65230-5 · Meetings	4,347.00
65230-1 · Auditor	8,100.00
65230-2 · Accounting	1,202.50
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	943.00
Prop 218 Water rates	13,631.27
Protest EBMUD chg petitions 010	15,688.00
General - Spaletta 001	5,687.70
65230-8 · General-Masuda	11,532.00
65230-6 · Water Rights Petitions 002	8,736.78
Total 65230-3 · Legal	61,656.75
65230 · Professional Services - Other	4,122.64
Total 65230 · Professional Services	93,183.89
65250 · Rent	
65250-2 · Office	3,000.00
65250-4 · Storage	572.00
Total 65250 · Rent	3,572.00
65260 · Repairs & Maintenance	
65260-2 · Pipeline	1,000.00
Total 65260 · Repairs & Maintenance	1,000.00
65290 · Telephone & Internet	365.39
68300 · Travel and Meetings	
68320 · Travel	826.90

NSJWCD
Statement of Revenue & Expenses
July 2014 through April 2015

	Jul '14 - Apr 15
Total 68300 · Travel and Meetings	826.90
68400 · Utilities	
68410 · Pump Woodbridge Rd Recharge	
68410-1 · 3337 Woodbridge Rd M1003715997	1,393.70
Total 68410 · Pump Woodbridge Rd Recharge	1,393.70
68420 · Pumps North	
68420-1 · 1015 Pump Tretheway Rd M5850T0	240.30
Total 68420 · Pumps North	240.30
68430 · Pumps South	
68430-1 · 1020 Pump E Hwy 12 M1004517286	362.82
68430-2 · 1025 Pump Tretheway M1003663242	234.94
68430-3 · 1030 Pump Tretheway M502R02	416.74
68430-4 · 1040 PastlrrgBrandt M1006589889	362.82
Total 68430 · Pumps South	1,377.32
68440 · Pump 1680	451.35
Total 68400 · Utilities	3,462.67
68700 · Website	496.00
Total Expense	164,011.08
Net Ordinary Income	-164,006.88
Other Income/Expense	
Other Income	
Grant Environmental Payment	0.00
Reimbursement 57/43%	4,312.50
Total Other Income	4,312.50
Net Other Income	4,312.50
Net Income	-159,694.38

NSJWCD
Statement of Revenue & Expenses
 April 2015

	Apr 15
Ordinary Income/Expense	
Expense	
South System Planning	19,677.21
60090 · Contract Labor	240.00
60100 · Dues & Subscriptions	
60110 · ACWA	3,320.00
Total 60100 · Dues & Subscriptions	3,320.00
60300 · Office Supplies	32.51
65210 · Postage & Delivery	1.44
65230 · Professional Services	
65230-2 · Accounting	100.00
65230-3 · Legal	
Water Rights Compliance	106.00
Prop 218 Water rates	2,838.00
General - Spaletta 001	2,647.70
65230-8 · General-Masuda	3,618.00
65230-6 · Water Rights Petitions 002	480.53
Total 65230-3 · Legal	9,690.23
Total 65230 · Professional Services	9,790.23
65250 · Rent	
65250-2 · Office	300.00
Total 65250 · Rent	300.00
65290 · Telephone & Internet	70.00
68300 · Travel and Meetings	
68320 · Travel	57.50
Total 68300 · Travel and Meetings	57.50
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	21.92
Total 68420 · Pumps North	21.92
68430 · Pumps South	
68430-1 · 1020 Pump E Hwy 12 M1004517286	22.92
68430-2 · 1025 Pump Tretheway M1003663242	0.00
68430-3 · 1030 Pump Tretheway M502R02	40.02
68430-4 · 1040 PastIrrgBrandt M1006589889	22.92
Total 68430 · Pumps South	85.86
68440 · Pump 1680	66.00
Total 68400 · Utilities	307.17
Total Expense	33,796.06
Net Ordinary Income	-33,796.06
Net Income	-33,796.06

NSJWCD

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Register: 10000 · F & M Checking

From 04/01/2015 through 04/30/2015

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>
04/01/2015	9025	ACWA	60100 · Dues & Subscr...		3,320.00			60,824.30
04/17/2015	9026	San Joaquin County	South System Planning		325.00			60,499.30
04/21/2015	9027	Spaletta Law PC	-split-		3,153.23			57,346.07
04/21/2015	9028	Tolson, Poore' & Za...	-split-	Mar acctg	101.44			57,244.63
04/21/2015	9029	Walter E. Sadler	-split-	NSJWCD 134	3,807.25			53,437.38
04/21/2015	9030	Griffith & Masuda Inc.	-split-	January Services	3,567.00			49,870.38
04/21/2015	9031	Griffith & Masuda Inc.	-split-	March Services	2,970.00			46,900.38
04/21/2015	9032	PG & E	-split-		173.78			46,726.60
04/21/2015	9033	PG & E (2)	68400 · Utilities:68410...		133.39			46,593.21
04/21/2015	9034	Kjeldsen, Sinnock & ...	South System Planning		15,602.46			30,990.75
04/21/2015	9035	Joe Petersen	65250 · Rent:65250-2 ...		300.00			30,690.75
04/21/2015	9036	AT & T	65290 · Telephone & L...	2093682101	70.00			30,620.75
04/21/2015	9037	Shasta Burns	-split-		272.51			30,348.24

NSJWCD
Comparison of Budget to Actual
For the fiscal year 2014 - 2015
as of April 30, 2015

Ordinary Income/Expense	YTD Actual	Yearly Budget %	Budget
Income			
Carry over from prior fiscal year	\$	0.00%	\$ 30,042
Taxes	160,000	66.67%	240,000
Water Sales		0.00%	6,000
Postage	4	0.00%	0
Totals	\$ 160,004	57.96%	\$ 276,042
Expenses			
Professional Services			
S.J. Auditors A/P Charges		0.00%	150
S.J. County Tax Admin.	2,485	45.18%	5,500
Accountant	1,203	66.81%	1,800
Auditor	8,100	184.09%	4,400
Legal Fees			
Meetings	4,347	45.28%	9,600
General - Masuda	11,532	230.64%	5,000
General - Spaletta	5,688	284.39%	2,000
Protest EBMUD change petitions	15,963	159.63%	10,000
Prop 218 Water Rates	13,631	68.16%	20,000
Water Right Petitions	8,737	291.23%	3,000
Water Rights Compliance	943	47.15%	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)	3,320	103.75%	3,200
Administrative Expenses			
Management Consultant	13,755	91.70%	15,000
Reimbursement Expense	827	41.35%	2,000
Independent Contractor	1,740	14.50%	12,000
Advertisement		0.00%	500
Office Rent	3,000	83.33%	3,600
Office Phone	365	87.00%	420

See Compilation Report

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For the fiscal year 2014 - 2015
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Ordinary Income/Expense	YTD Actual	Yearly Budget %	Budget
Office Supplies	940	156.66%	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
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
Mandatory Training	286	0.00%	0
Cost Center North Line			
PG&E Main Pump Acc. 1015	240	80.10%	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	417	28.74%	1,450
PG&E Brandt Rd Acc. 1040	363	55.82%	650
PG&E 12097 W. Hwy 12 1020	363	67.19%	540
Repairs/ Maintenance/Service	1,000	3.97%	25,200
EBMUD Water Charges		0.00%	3,000
Pump 1680	451	0.00%	0
Cost Center - Woodbridge			
PG&E Pump Acc. 3337	1,394	27.01%	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

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Ordinary Income/Expense	YTD Actual	Yearly Budget %	Budget
South System Planning			
Engineering	42,407	113.77%	37,275
Legal	7,126	71.26%	10,000
Permits		0.00%	10,000
Total Expense	\$ 162,373	62.92%	\$ 258,059
Excess (deficit) of revenue over expenses	\$ (2,369)	-13.17%	17,983