

**NSJWCD**  
**Statement of Assets, Liabilities & Net Assets**  
As of May 31, 2015

	May 31, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · F & M Checking	24,727.69
Total Checking/Savings	24,727.69
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	259,154.17
<b>TOTAL ASSETS</b>	<b>259,154.17</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	310,895.24
Net Income	-71,310.15
Total Equity	257,883.82
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>259,154.17</b>

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

	Jan - May 15
Ordinary Income/Expense	
Expense	
South System Planning	31,081.66
60000 · Mandatory Training	285.91
60090 · Contract Labor	1,020.00
60100 · Dues & Subscriptions	
60110 · ACWA	3,320.00
60100 · Dues & Subscriptions - Other	162.65
Total 60100 · Dues & Subscriptions	3,482.65
60200 · Insurance	
Property	-4,604.35
Total 60200 · Insurance	-4,604.35
60300 · Office Supplies	438.53
65210 · Postage & Delivery	12.00
65230 · Professional Services	
65230-9 · Management Consultant	6,475.00
65230-1 · Auditor	4,050.00
65230-2 · Accounting	575.00
65230-3 · Legal	
Water Rights Compliance	106.00
Prop 218 Water rates	9,704.27
General - Spaletta 001	2,997.70
65230-8 · General-Masuda	6,318.00
65230-6 · Water Rights Petitions 002	4,122.87
Total 65230-3 · Legal	23,248.84
Total 65230 · Professional Services	34,348.84
65250 · Rent	
65250-2 · Office	1,500.00
65250-4 · Storage	297.00
Total 65250 · Rent	1,797.00
65260 · Repairs & Maintenance	
65260-2 · Pipeline	1,000.00
Total 65260 · Repairs & Maintenance	1,000.00
65290 · Telephone & Internet	169.50
68300 · Travel and Meetings	
68320 · Travel	700.30
Total 68300 · Travel and Meetings	700.30
68400 · Utilities	
68410 · Pump Woodbridge Rd Recharge	
68410-1 · 3337 Woodbridge Rd M1003715997	699.15
Total 68410 · Pump Woodbridge Rd Recharge	699.15
68420 · Pumps North	
68420-1 · 1015 Pump Tretheway Rd M5850T0	115.62
Total 68420 · Pumps North	115.62
68430 · Pumps South	
68430-1 · 1020 Pump E Hwy 12 M1004517286	113.55
68430-2 · 1025 Pump Tretheway M1003663242	0.00
68430-3 · 1030 Pump Tretheway M502R02	208.37
68430-4 · 1040 PastlrrgBrandt M1006589889	113.55
Total 68430 · Pumps South	435.47
68440 · Pump 1680	327.87
Total 68400 · Utilities	1,578.11
Total Expense	71,310.15

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

	<u>Jan - May 15</u>
Net Ordinary Income	-71,310.15
Other Income/Expense	
Other Income	
Grant Environmental Payment	0.00
Total Other Income	<u>0.00</u>
Net Other Income	<u>0.00</u>
Net Income	<u><u>-71,310.15</u></u>

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

<b>Ordinary Income/Expense</b>	<b>YTD</b>	<b>Yearly</b>	<b>Budget</b>
	<u>Actual</u>	<u>Budget %</u>	<u>Budget</u>
<b>Income</b>			
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
<b>Totals</b>	<u>\$ 160,004</u>	<u>57.96%</u>	<u>\$ 276,042</u>
<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	1,303	72.36%	1,800
Auditor	8,100	184.09%	4,400
<b>Legal Fees</b>			
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
<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)	3,320	103.75%	3,200
<b>Administrative Expenses</b>			
Management Consultant	14,595	97.30%	15,000
Reimbursement Expense	1,126	56.30%	2,000
Independent Contractor	1,740	14.50%	12,000
Advertisement		0.00%	500
Office Rent	3,300	91.67%	3,600
Office Phone	365	87.00%	420

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

<b>Ordinary Income/Expense</b>	<b>YTD Actual</b>	<b>Yearly Budget %</b>	<b>Budget</b>
Office Supplies	942	156.98%	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	-3,579	-349.20%	1,025
Directors Insurance	400	0.00%	0
USA North/Underground Service	316	157.80%	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
Mandatory Training	286	0.00%	0
<b>Cost Center North Line</b>			
PG&E Main Pump Acc. 1015	264	88.16%	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	458	31.60%	1,450
PG&E Brandt Rd Acc. 1040	385	59.26%	650
PG&E 12097 W. Hwy 12 1020	385	71.33%	540
Repairs/ Maintenance/Service	1,000	3.97%	25,200
EBMUD Water Charges		0.00%	3,000
Pump 1680	515	0.00%	0
<b>Cost Center - Woodbridge</b>			
PG&E Pump Acc. 3337	1,541	29.86%	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

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

<b>Ordinary Income/Expense</b>	<b>YTD</b>	<b>Yearly</b>	
	<u>Actual</u>	<u>Budget %</u>	<u>Budget</u>
<b>South System Planning</b>			
Engineering	50,607	135.77%	37,275
Legal	7,126	71.26%	10,000
Permits		0.00%	10,000
<b>Total Expense</b>	<u>\$ 167,994</u>	<u>65.10%</u>	<u>\$ 258,059</u>
<b>Excess (deficit) of revenue over expenses</b>	<u>\$ (7,990)</u>	<u>-44.43%</u>	<u>17,983</u>

Register: 10000 · F & M Checking  
 From 05/01/2015 through 05/31/2015  
 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>
05/07/2015			60100 · Dues & Subscr...	refund			4,604.35	34,952.59
05/12/2015	9038	Tolson, Poore' & Za...	-split-	Apr acctg	101.92			34,850.67
05/12/2015	9039	Walter E. Sadler	-split-	NSJWCD 135	5,339.00			29,511.67
05/12/2015	9040	USA North	60100 · Dues & Subscr...		162.65			29,349.02
05/12/2015	9041	Joe Petersen	65250 · Rent:65250-2 ...		300.00			29,049.02
05/12/2015	9042	Baumbach & Piazza, ...	South System Planning		4,000.00			25,049.02
05/12/2015	9043	PG & E	-split-		174.14			24,874.88
05/12/2015	9044	PG & E (2)	68400 · Utilities:68410...		147.19			24,727.69