

NSJWCD
Statement of Revenue & Expenses
January 1 through May 14, 2014

	Jan 1 - May 14, 14
Ordinary Income/Expense	
Expense	
60010 · Cellular Phone	-58.67
60020 · Well Testing	600.00
60070 · Bank Service Charges	0.00
60200 · Insurance	
60220 · Liability	-5,897.60
Total 60200 · Insurance	-5,897.60
60300 · Office Supplies	204.55
65210 · Postage & Delivery	14.42
65230 · Professional Services	
65230-9 · Management Consultant	5,553.75
65230-5 · Meetings	1,212.00
65230-2 · Accounting	500.00
65230-3 · Legal	
65230-7 · CEQA	7,323.27
65230-8 · Masuda	2,184.00
65230-6 · Water Rights	20,069.44
65230-3 · Legal - Other	10,167.50
Total 65230-3 · Legal	39,744.21
Total 65230 · Professional Services	47,009.96
65250 · Rent	
62250-2 · Office	1,500.00
65250-4 · Storage	275.00
Total 65250 · Rent	1,775.00
65290 · Telephone & Internet	107.61
68300 · Travel and Meetings	
68320 · Travel	360.05
Total 68300 · Travel and Meetings	360.05
68400 · Utilities	
68410 · Pump Woodbridge Rd Recharge	
68410-1 · 3337 Woodbridge Rd M1003715997	703.75
Total 68410 · Pump Woodbridge Rd Recharge	703.75
68420 · Pumps North	
68420-1 · 1015 Pump Tretheway Rd M5850T0	115.61
Total 68420 · Pumps North	115.61
68430 · Pumps South	
68430-1 · 1020 Pump E Hwy 12 M1004517286	109.95
68430-2 · 1025 Pump Tretheway M1003663242	360.56
68430-3 · 1030 Pump Tretheway M502R02	213.89
68430-4 · 1040 PastlrrgBrandt M1006589889	109.95
Total 68430 · Pumps South	794.35
Total 68400 · Utilities	1,613.71
68600 · Water Rights Fee	2,231.25
Total Expense	47,960.28
Net Ordinary Income	-47,960.28
Other Income/Expense	
Other Expense	
Suspense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-47,960.28

See Compilation Report

NSJWCD
Statement of Assets, Liabilities & Net Assets
As of May 14, 2014

	May 14, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · F & M Checking	23,159.58
Total Checking/Savings	23,159.58
Other Current Assets	
11200 · County of S.J. Fund	
11250 · Reserve Fund	-20.00
11200 · County of S.J. Fund - Other	413,172.88
Total 11200 · County of S.J. Fund	413,152.88
Total Other Current Assets	413,152.88
Total Current Assets	436,312.46
TOTAL ASSETS	436,312.46
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	-47,960.28
Total Equity	435,042.11
TOTAL LIABILITIES & EQUITY	436,312.46

Register: 10000 · F & M Checking

From 01/01/2014 through 05/14/2014

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/08/2014			60010 · Cellular Phone	Deposit		X	57.83	20,941.73
01/16/2014			27100 · State Tax Paya...	Deposit		X	235.96	21,177.69
01/20/2014	8814	PG & E	-split-		183.65	X		20,994.04
01/20/2014	8815	Joe Petersen	65250 · Rent:62250-2 · ...		300.00	X		20,694.04
01/20/2014	8816	Hwy 88 Self Storage	65250 · Rent:65250-4 · ...		275.00	X		20,419.04
01/20/2014	8817	PG & E (2)	68400 · Utilities:68410...		137.99	X		20,281.05
01/20/2014	8818	Mamie Starr	60300 · Office Supplies		48.94	X		20,232.11
01/20/2014	8819	Spaletta Law PC	65230 · Professional S...	71776-008	110.00	X		20,122.11
01/20/2014	8820	Spaletta Law PC	65230 · Professional S...	71776-010	2,419.94	X		17,702.17
01/20/2014	8821	Spaletta Law PC	65230 · Professional S...	71776-002	757.50	X		16,944.67
01/20/2014	8822	Spaletta Law PC	65230 · Professional S...	71776-003	380.00	X		16,564.67
01/20/2014	8823	Spaletta Law PC	65230 · Professional S...	71776-011	962.50	X		15,602.17
01/20/2014	8824	Spaletta Law PC	65230 · Professional S...	71776-009	3,525.00	X		12,077.17
01/20/2014	8825	Griffith & Masuda Inc.	-split-	December Serv...	810.00	X		11,267.17
01/20/2014	8826	Tolson, Poore' & Za...	-split-	Dec acctg	101.38	X		11,165.79
01/20/2014	8827	Hugh Scanlon	65210 · Postage & Deli...		9.20	X		11,156.59
01/20/2014	8828	Walter E. Sadler	-split-		3,161.45	X		7,995.14
02/14/2014			60070 · Bank Service ...	stop pmt - Joe ...	30.00	X		7,965.14
02/18/2014	15R	Joe Petersen	65250 · Rent:62250-2 · ...	Reverse of GJE...		X	300.00	8,265.14
02/21/2014			-split-	Deposit		X	30.84	8,295.98
02/21/2014			11200 · County of S.J. ...	Funds Transfer		X	50,000.00	58,295.98
02/24/2014	8829	Tolson, Poore' & Za...	-split-	Dec acctg	100.96	X		58,195.02
02/24/2014	8830	Joe Petersen	65250 · Rent:62250-2 · ...		300.00	X		57,895.02
02/24/2014	8831	Mamie Starr	60300 · Office Supplies		49.91	X		57,845.11
02/24/2014	8832	AT & T	65290 · Telephone & I...	2093682101	32.57	X		57,812.54
02/24/2014	8833	Spaletta Law PC	65230 · Professional S...	71776-002	587.50	X		57,225.04
02/24/2014	8834	Spaletta Law PC	65230 · Professional S...	71776-003	577.50	X		56,647.54
02/24/2014	8835	Spaletta Law PC	65230 · Professional S...	71776-009	4,470.53	X		52,177.01
02/24/2014	8836	Spaletta Law PC	65230 · Professional S...	71776-010	8,140.00	X		44,037.01
02/24/2014	8837	Spaletta Law PC	65230 · Professional S...	71776-011	412.50	X		43,624.51
02/24/2014	8838	PG & E	-split-		214.32	X		43,410.19
02/24/2014	8839	PG & E (2)	68400 · Utilities:68410...		147.19	X		43,263.00
02/24/2014	8840	Walter E. Sadler	-split-		1,349.60	X		41,913.40
02/24/2014	8841	Joe Petersen	65250 · Rent:62250-2 · ...	replace Nov ch...	300.00	X		41,613.40
02/24/2014	8842	Richard Best	60020 · Well Testing		600.00	X		41,013.40
03/04/2014	8843	California State Wate...	Suspense	VOID:		X		41,013.40
03/04/2014	8844	AT & T	65290 · Telephone & I...	2093682101	75.04	X		40,938.36
03/04/2014	8845	California Dept Fish ...	68600 · Water Rights F...	VOID:		X		40,938.36
03/04/2014	8846	San Joaquin Recorder	68600 · Water Rights F...		50.00	X		40,888.36
03/04/2014	8847	California Dept Fish ...	68600 · Water Rights F...		2,181.25	X		38,707.11

Register: 10000 · F & M Checking

From 01/01/2014 through 05/14/2014

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>
03/25/2014	8848	Tolson, Poore' & Za...	-split-	Feb acctg	100.96	X		38,606.15
03/25/2014	8849	Joe Petersen	65250 · Rent:62250-2 · ...		300.00	X		38,306.15
03/25/2014	8850	PG & E	-split-		154.17	X		38,151.98
03/25/2014	8851	PG & E (2)	68400 · Utilities:68410...		137.99	X		38,013.99
03/25/2014	8852	Walter E. Sadler	-split-		1,077.95	X		36,936.04
03/25/2014	8853	Griffith & Masuda Inc.	-split-	January Services	1,974.00	X		34,962.04
03/25/2014	8854	Griffith & Masuda Inc.	-split-	February Servi...	909.00	X		34,053.04
03/25/2014	8855	Spaletta Law PC	65230 · Professional S...	71776-002	1,962.50	X		32,090.54
03/25/2014	8856	Spaletta Law PC	65230 · Professional S...	71776-003	550.00	X		31,540.54
03/25/2014	8857	Spaletta Law PC	65230 · Professional S...	71776-004	137.50	X		31,403.04
03/25/2014	8858	Spaletta Law PC	65230 · Professional S...	71776-009	1,587.74	X		29,815.30
03/25/2014	8859	Spaletta Law PC	65230 · Professional S...	71776-010	1,100.00	X		28,715.30
03/25/2014	8860	Mamie Starr	60300 · Office Supplies		35.58	X		28,679.72
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
05/14/2014	8873	Tolson, Poore' & Za...	-split-	Mar acctg	101.92			29,404.85
05/14/2014	8874	Joe Petersen	65250 · Rent:62250-2 · ...		300.00			29,104.85
05/14/2014	8875	PG & E	-split-		185.04			28,919.81
05/14/2014	8876	PG & E (2)	68400 · Utilities:68410...		147.19			28,772.62
05/14/2014	8877	Spaletta Law PC	65230 · Professional S...	71776-001	1,837.50			26,935.12
05/14/2014	8878	Spaletta Law PC	65230 · Professional S...	71776-002	1,015.00			25,920.12
05/14/2014	8879	Spaletta Law PC	65230 · Professional S...	71776-003	440.00			25,480.12
05/14/2014	8880	Spaletta Law PC	65230 · Professional S...	71776-010	2,282.50			23,197.62
05/14/2014	8881	Coloring Book	60300 · Office Supplies	VOID:		X		23,197.62
05/14/2014	8882	Mamie Starr	60300 · Office Supplies		38.04			23,159.58

NSJWCD
Comparison of Budget to Actual
For the fiscal year 2013 - 2014
as of May 14, 2014

Ordinary Income/Expense	YTD Actual	Percent of Yearly Budget	Budget
Income			
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>
Expense			
Professional Services			
S.J. Auditors A/P Charges		0.00%	150
SJ County Tax Admin	5,253	95.51%	5,500
Accounting	1,335	74.17%	1,800
Auditor		0.00%	4,300
Legal Fees			
Meetings	12,460	129.79%	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
Dues/Membership			
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
Administrative Expenses			
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	3,300	91.67%	3,600
Office Phone	609	126.84%	480
Office supplies	596	99.34%	600
Printing Agenda/handouts		0.00%	720
Supplies N.O.S.		0.00%	200
Webmaster	135	15.00%	900

NSJWCD
Comparison of Budget to Actual
For the fiscal year 2013 - 2014
as of May 14, 2014

Operational Expenses			
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
			3,000
EBMUD			
Water Level Well Testing	600	240.00%	250
Cost Center North Line			
P G & E - Main Pump Acct. 1015	253	84.38%	300
Repair/Maintenance		0.00%	50
Cost Center - South line			
P G & E - Main Pump Acct. 1025	782	9.20%	8,500
P G & E - Jockey Pump Acct. 1030	464	31.98%	1,450
P G & E - Brandt Rd Acct. 1040	361	55.60%	650
P G & E - 12097 E Hwy 12 Acct. 1020	361	66.92%	540
Repair/Maintenance		0.00%	25,100
Contract Service		0.00%	10,000
Flow Meter		0.00%	4,000
Cost Center - Woodbridge Recharge			
P G & E Acct. 3337	1,541	29.86%	5,160
Repairs/Maintenance		0.00%	50
Total Expense	<u>\$ 97,595</u>	<u>41.42%</u>	<u>\$ 235,605</u>
Excess (deficit) of revenue over expenses	<u>\$ 136,071</u>	<u>57.75%</u>	<u>\$ 5,107</u>