

**NSJWCD**  
**Statement of Assets, Liabilities & Net Assets**  
As of November 19, 2014

	Nov 19, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · F & M Checking	53,024.08
Total Checking/Savings	53,024.08
Other Current Assets	
11200 · County of S.J. Fund	
11250 · Reserve Fund	-20.00
11200 · County of S.J. Fund - Other	294,446.48
Total 11200 · County of S.J. Fund	294,426.48
Total Other Current Assets	294,426.48
Total Current Assets	347,450.56
<b>TOTAL ASSETS</b>	<b>347,450.56</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	465,977.26
Net Income	-138,095.78
Total Equity	346,180.21
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>347,450.56</b>

**NSJWCD**  
**Statement of Revenue & Expenses**  
 July 1 through November 19, 2014

	Jul 1 - Nov 19, 14
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	17,957.16
Total South System Planning	25,082.81
60090 · Contract Labor	300.00
60100 · Dues & Subscriptions	152.94
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	277.11
65210 · Postage & Delivery	13.44
65220 · Printing	241.08
65230 · Professional Services	
65230-9 · Management Consultant	3,220.00
65230-5 · Meetings	3,348.00
65230-1 · Auditor	4,050.00
65230-2 · Accounting	627.50
65230-3 · Legal	
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	648.00
Prop 218 Water rates	2,865.00
Protest EBMUD chg petitions 010	12,223.00
General - Spaletta 001	1,837.50
65230-8 · General-Masuda	4,188.00
65230-6 · Water Rights Petitions 002	3,699.74
Total 65230-3 · Legal	30,548.24
65230 · Professional Services - Other	4,122.64
Total 65230 · Professional Services	45,916.38
65250 · Rent	
62250-2 · Office	1,500.00
65250-4 · Storage	275.00
Total 65250 · Rent	1,775.00
65290 · Telephone & Internet	165.84
68300 · Travel and Meetings	
68320 · Travel	257.60
Total 68300 · Travel and Meetings	257.60
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	124.68
Total 68420 · Pumps North	124.68

**NSJWCD**  
**Statement of Revenue & Expenses**  
July 1 through November 19, 2014

	Jul 1 - Nov 19, 14
68430 · Pumps South	
68430-1 · 1020 Pump E Hwy 12 M1004517286	246.32
68430-2 · 1025 Pump Tretheway M1003663242	234.94
68430-3 · 1030 Pump Tretheway M502R02	205.60
68430-4 · 1040 PastlrrgBrandt M1006589889	246.32
	933.18
Total 68430 · Pumps South	
68440 · Pump 1680	125.61
	1,882.62
Total 68400 · Utilities	
68700 · Website	397.00
	81,335.24
Total Expense	
Net Ordinary Income	-81,331.04
Other Income/Expense	
Other Income	
Reimbursement 57/43%	4,312.50
	4,312.50
Total Other Income	
Net Other Income	4,312.50
Net Income	-77,018.54

**NSJWCD**  
**Comparison of Budget to Actual**  
**For the fiscal year 2014 - 2015**  
**as of November 19, 2014**

Ordinary Income/Expense	YTD Actual	Yearly Budget %	Budget
<b>Income</b>			
Carry over from prior fiscal year	\$	0.00%	\$ 30,042
Taxes	50,000	20.83%	240,000
Water Sales		0.00%	6,000
Postage	4	0.00%	0
<b>Totals</b>	<b>\$ 50,004</b>	<b>18.11%</b>	<b>\$ 276,042</b>
<b>Expenses</b>			
<b>Professional Services</b>			
S.J. Auditors A/P Charges		0.00%	150
S.J. County Tax Admin.		0.00%	5,500
Accountant	628	34.86%	1,800
Auditor	4,050	92.05%	4,400
<b>Legal Fees</b>			
Meetings	3,348	34.88%	9,600
General - Masuda	4,188	83.76%	5,000
General - Spaletta	1,838	91.88%	2,000
Protest EBMUD change petitions	12,498	124.98%	10,000
Pro 218 Water Rates	2,865	14.33%	20,000
Water Right Petitions	3,700	123.32%	3,000
Water Rights Compliance	648	32.40%	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
<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)		0.00%	3,200
<b>Administrative Expenses</b>			
Management Consultant	3,220	21.47%	15,000
Reimbursement Expense	258	12.88%	2,000
Independent Contractor	300	2.50%	12,000
Advertisement		0.00%	500
Office Rent	1,500	41.67%	3,600
Office Phone	166	39.49%	420
Office Supplies	291	48.43%	600

**NSJWCD**

**Comparison of Budget to Actual  
For the fiscal year 2014 - 2015  
as of November 19, 2014**

Printing Agenda/Handouts	241	48.22%	500
WebMaster	397	47.26%	840
Website		0.00%	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	275	45.83%	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
<b>Cost Center North Line</b>			
PG&E Main Pump Acc. 1015	125	41.56%	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	206	14.18%	1,450
PG&E Brandt Rd Acc. 1040	246	37.90%	650
PG&E 12097 W. Hwy 12 1020	246	45.61%	540
Repairs/ Maintenance/Service		0.00%	25,200
EBMUD Water Charges		0.00%	3,000
Pump 1680	126	0.00%	0
<b>Cost Center - Woodbridge</b>			
PG&E Pump Acc. 3337	699	13.55%	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
<b>South System Planning</b>			
Engineering	17,957	48.17%	37,275
Legal	7,126	71.26%	10,000
Permits		0.00%	10,000
<b>Total Expense</b>	<u>\$ 77,213</u>	<u>29.92%</u>	<u>\$ 258,059</u>
<b>Excess (deficit) of revenue over expenses</b>	<u>\$ (27,208)</u>	<u>-151.30%</u>	<u>17,983</u>

Register: 10000 · F &amp; M Checking

From 10/01/2014 through 11/19/2014

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2014	8954	Spaletta Law PC	-split-		5,032.77	X		47,333.73
10/01/2014	8955	Mamie Starr	-split-		120.46	X		47,213.27
10/20/2014	8956	Tolson, Poore' & Za...	-split-	Sept acctg	223.30	X		46,989.97
10/20/2014	8957	AT & T	65290 · Telephone & I...	2093682101	33.46	X		46,956.51
10/20/2014	8958	PG & E (2)	68400 · Utilities:68410...		133.39	X		46,823.12
10/20/2014	8959	PG & E	-split-		163.64	X		46,659.48
10/20/2014	8960	Walter E. Sadler	-split-		1,082.20	X		45,577.28
10/20/2014	8961	Joe Petersen	65250 · Rent:62250-2 ...		300.00	X		45,277.28
10/20/2014	8962	Spaletta Law PC	-split-	VOID: GJE, R...		X		45,277.28
10/20/2014	8963	Kjeldsen, Sinnock & ...	South System Planning		15,953.58	X		29,323.70
10/20/2014	20R	Spaletta Law PC	-split-	For CHK 8962 ...	15,365.00	X		13,958.70
10/27/2014	20RR	Spaletta Law PC	-split-	Reverse of GJE...		X	15,365.00	29,323.70
11/01/2014	8964	Spaletta Law PC	-split-		10,615.00	X		18,708.70
11/01/2014	8965	Griffith & Masuda Inc.	-split-	September Ser...	4,968.00			13,740.70
11/10/2014			11200 · County of S.J. ...	Funds Transfer		X	50,000.00	63,740.70
11/19/2014	8966	Tolson, Poore' & Za...	-split-	Sept acctg	101.92			63,638.78
11/19/2014	8967	Spaletta Law PC	-split-		3,149.02			60,489.76
11/19/2014	8968	Mamie Starr	-split-		174.32			60,315.44
11/19/2014	8969	PG & E	-split-		309.42			60,006.02
11/19/2014	8970	PG & E (2)	68400 · Utilities:68410...		142.59			59,863.43
11/19/2014	8971	State Water Resource...	SWRCB Annual Permi...		1,309.42			58,554.01
11/19/2014	8972	Joe Petersen	65250 · Rent:62250-2 ...		300.00			58,254.01
11/19/2014	8973	Shasta Burns	60090 · Contract Labor		300.00			57,954.01
11/19/2014	8974	Kjeldsen, Sinnock & ...	South System Planning		590.53			57,363.48
11/19/2014	8975	Griffith & Masuda Inc.	-split-	October Services	3,129.00			54,234.48
11/19/2014	8976	Walter E. Sadler	-split-		778.40			53,456.08
11/19/2014	8977	Allied Insurance	60200 · Insurance		400.00			53,056.08
11/19/2014	8978	AT & T	65290 · Telephone & I...	2093682101	32.00			53,024.08