

**NSJWCD**  
**Statement of Assets, Liabilities & Net Assets**  
As of October 20, 2014

	Oct 20, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · F & M Checking	13,958.70
Total Checking/Savings	13,958.70
Other Current Assets	
11200 · County of S.J. Fund	
11250 · Reserve Fund	-20.00
11200 · County of S.J. Fund - Other	344,446.48
Total 11200 · County of S.J. Fund	344,426.48
Total Other Current Assets	344,426.48
Total Current Assets	358,385.18
<b>TOTAL ASSETS</b>	<b>358,385.18</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	-127,161.16
Total Equity	357,114.83
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>358,385.18</b>

**NSJWCD**  
**Statement of Revenue & Expenses**  
July 1 through October 20, 2014

	Jul 1 - Oct 20, 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	
South System Planning	
Legal 011	6,520.65
South System Planning - Other	17,366.63
Total South System Planning	23,887.28
60100 · Dues & Subscriptions	152.94
60200 · Insurance	
Property	1,025.00
60220 · Liability	2,139.00
Total 60200 · Insurance	3,164.00
60300 · Office Supplies	242.11
65210 · Postage & Delivery	11.52
65220 · Printing	101.76
65230 · Professional Services	
65230-9 · Management Consultant	2,520.00
65230-5 · Meetings	1,971.00
65230-1 · Auditor	4,050.00
65230-2 · Accounting	527.50
65230-3 · Legal	
EMBUD Demonstration Proj. 013	275.00
City of Lodi Transfer 004	1,030.00
Tracy Lake Recharge Project 003	6,985.00
Prop 218 Water rates	708.00
Protest EBMUD chg petitions 010	10,573.00
General - Spaletta 001	1,617.50
65230-8 · General-Masuda	705.00
65230-6 · Water Rights Petitions 002	4,140.72
Total 65230-3 · Legal	26,034.22
65230 · Professional Services - Other	4,122.64
Total 65230 · Professional Services	39,225.36
65250 · Rent	
62250-2 · Office	1,200.00
65250-4 · Storage	275.00
Total 65250 · Rent	1,475.00
65290 · Telephone & Internet	133.84
68300 · Travel and Meetings	
68320 · Travel	179.20
Total 68300 · Travel and Meetings	179.20
68400 · Utilities	
68410 · Pump Woodbridge Rd Recharge	
68410-1 · 3337 Woodbridge Rd M1003715997	556.56
Total 68410 · Pump Woodbridge Rd Recharge	556.56
68420 · Pumps North	
68420-1 · 1015 Pump Tretheway Rd M5850T0	102.76
Total 68420 · Pumps North	102.76
68430 · Pumps South	
68430-1 · 1020 Pump E Hwy 12 M1004517286	196.32
68430-2 · 1025 Pump Tretheway M1003663242	211.68
68430-3 · 1030 Pump Tretheway M502R02	166.97
68430-4 · 1040 PastlrrgBrandt M1006589889	196.32

See Compilation Report

**NSJWCD**  
**Statement of Revenue & Expenses**  
July 1 through October 20, 2014

	Jul 1 - Oct 20, 14
Total 68430 · Pumps South	<u>771.29</u>
Total 68400 · Utilities	1,430.61
68700 · Website	397.00
Total Expense	<u>70,400.62</u>
Net Ordinary Income	-70,396.42
Other Income/Expense	
Other Income	
Reimbursement 57/43%	<u>4,312.50</u>
Total Other Income	<u>4,312.50</u>
Net Other Income	<u>4,312.50</u>
Net Income	<u><u>-66,083.92</u></u>

Register: 10000 · F &amp; M Checking

From 07/01/2014 through 10/20/2014

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2014			Reimbursement 57/43%	Deposit		X	4,312.50	34,355.12
07/17/2014	8919	PG & E	-split-		199.93	X		34,155.19
07/17/2014	8920	PG & E (2)	68400 · Utilities:68410...		133.39	X		34,021.80
07/17/2014	8921	Walter E. Sadler	-split-		324.80	X		33,697.00
07/17/2014	8922	Griffith & Masuda Inc.	-split-	June Services	1,731.00	X		31,966.00
07/17/2014	8923	Tolson, Poore' & Za...	65230 · Professional S...	June acctg	227.50	X		31,738.50
07/17/2014	8924	Spaletta Law PC	65230 · Professional S...	71776-001	332.50	X		31,406.00
07/17/2014	8925	Spaletta Law PC	65230 · Professional S...	71776-002	570.00	X		30,836.00
07/17/2014	8926	Spaletta Law PC	65230 · Professional S...	71776-003	495.00	X		30,341.00
07/17/2014	8927	Spaletta Law PC	65230 · Professional S...	71776-010	2,010.00	X		28,331.00
07/17/2014	8928	Spaletta Law PC	South System Planning...	71776-011	275.00	X		28,056.00
07/17/2014	8929	Joe Petersen	65250 · Rent:62250-2 ...		300.00	X		27,756.00
07/17/2014	8930	Hwy 88 Self Storage	65250 · Rent:65250-4 ...		275.00	X		27,481.00
07/17/2014	8931	AT & T	65290 · Telephone & L...	2093682101	33.46	X		27,447.54
07/17/2014	8932	Mamie Starr	60300 · Office Supplies		55.37	X		27,392.17
07/17/2014	8933	Keith Colgan	68700 · Website		397.00	X		26,995.17
07/18/2014	8917	Tracy Lake Improve...	65230 · Professional S...	to settle split co...	4,122.64	X		22,872.53
08/18/2014	8934	Mamie Starr	60300 · Office Supplies		48.58	X		22,823.95
08/18/2014	8935	Joe Petersen	65250 · Rent:62250-2 ...		300.00	X		22,523.95
08/18/2014	8936	Griffith & Masuda Inc.	-split-	June Services	1,518.00	X		21,005.95
08/18/2014	8937	Spaletta Law PC	-split-		6,332.60	X		14,673.35
08/18/2014	8938	PG & E	-split-		270.38	X		14,402.97
08/18/2014	8939	PG & E (2)	68400 · Utilities:68410...		147.19	X		14,255.78
08/18/2014	8940	ACWA-JPIA	60200 · Insurance:Prop...	N003	1,025.00	X		13,230.78
08/18/2014	8941	Tolson, Poore' & Za...	-split-	July acctg	105.28	X		13,125.50
08/18/2014	8942	Kjeldsen, Sinnock & ...	South System Planning		1,413.05	X		11,712.45
08/18/2014	8943	AT & T	65290 · Telephone & L...	2093682101	33.46	X		11,678.99
08/18/2014	8944	Walter E. Sadler	65230 · Professional S...		455.00	X		11,223.99
08/19/2014	8918	Underground Service...	60100 · Dues & Subscr...		152.94	X		11,071.05
09/23/2014	8945	Tolson, Poore' & Za...	-split-	August acctg	102.40			10,968.65
09/23/2014	8946	ACWA-JPIA	60200 · Insurance:602...	N003	2,139.00	X		8,829.65
09/23/2014	8947	Blomberg & Griffin ...	65230 · Professional S...		4,050.00	X		4,779.65
09/23/2014	8948	Griffith & Masuda Inc.	-split-	August Services	864.00	X		3,915.65
09/23/2014	8949	PG & E	-split-		240.10	X		3,675.55
09/23/2014	8950	PG & E (2)	68400 · Utilities:68410...		142.59	X		3,532.96
09/23/2014	8951	Joe Petersen	65250 · Rent:62250-2 ...		300.00	X		3,232.96
09/23/2014	8952	Walter E. Sadler	-split-		837.20	X		2,395.76
09/23/2014	8953	AT & T	65290 · Telephone & L...	2093682101	33.46	X		2,362.30
09/26/2014			11200 · County of S.J. ...	Deposit		X	50,000.00	52,362.30
09/30/2014			46400 · Other Types of...	Deposit		X	4.20	52,366.50

Register: 10000 · F & M Checking  
 From 07/01/2014 through 10/20/2014  
 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>
10/01/2014	8954	Spaletta Law PC	-split-		5,032.77	X		47,333.73
10/01/2014	8955	Mamie Starr	-split-		120.46			47,213.27
10/20/2014	8956	Tolson, Poore' & Za...	-split-	Sept acctg	223.30			46,989.97
10/20/2014	8957	AT & T	65290 · Telephone & I...	2093682101	33.46			46,956.51
10/20/2014	8958	PG & E (2)	68400 · Utilities:68410...		133.39			46,823.12
10/20/2014	8959	PG & E	-split-		163.64			46,659.48
10/20/2014	8960	Walter E. Sadler	-split-		1,082.20			45,577.28
10/20/2014	8961	Joe Petersen	65250 · Rent:62250-2 ...		300.00			45,277.28
10/20/2014	8962	Spaletta Law PC	-split-		15,365.00			29,912.28
10/20/2014	8963	Kjeldsen, Sinnock & ...	South System Planning		15,953.58			13,958.70

**NSJWCD**  
**Comparison of Budget to Actual**  
**For the fiscal year 2014 - 2015**  
**as of October 20, 2014**

Ordinary Income/Expense	YTD Actual	Percent of Yearly Budget	Budget
<b>Income</b>			
Carry over from prior fiscal year	\$	0.00%	\$ 30,042
Taxes		0.00%	240,000
Water Sales		0.00%	6,000
<b>Totals</b>	<b>\$ 0</b>	<b>0.00%</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	528	29.31%	1,800
Auditor	4,050	92.05%	4,400
<b>Legal Fees</b>			
Meetings	1,971	20.53%	9,600
General - Masuda	705	14.10%	5,000
General - Spaletta	1,618	80.88%	2,000
Protest EBMUD change petitions	10,848	108.48%	10,000
Pro 218 Water Rates	708	3.54%	20,000
Water Right Petitions	4,141	138.02%	3,000
Water Rights Compliance		0.00%	2,000
Tracy Lake Recharge Project	6,985	232.83%	3,000
Lodi Water Sale Negotiation	1,030	51.50%	2,000
<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	2,520	16.80%	15,000
Reimbursement Expense	179	8.96%	2,000
Independent Contractor		0.00%	12,000
Advertisement		0.00%	500
Office Rent	1,200	33.33%	3,600
Office Phone	134	31.87%	420
Office Supplies	254	42.27%	600

**NSJWCD**

**Comparison of Budget to Actual  
For the fiscal year 2014 - 2015  
as of October 20, 2014**

Printing Agenda/Handouts	102	20.35%	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
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		0.00%	1,210
Water Level Well Testing		0.00%	600
<b>Cost Center North Line</b>			
PG&E Main Pump Acc. 1015	103	34.25%	300
Repairs/Maintenance/Service		0.00%	100
<b>Cost Center South Line</b>			
PG&E Main Pump Acc. 1025	212	2.49%	8,500
PG&E Jockey Pump 1030	167	11.52%	1,450
PG&E Brandt Rd Acc. 1040	196	30.20%	650
PG&E 12097 W. Hwy 12 1020	196	36.36%	540
Repairs/ Maintenance/Service		0.00%	25,200
EBMUD Water Charges		0.00%	3,000
<b>Cost Center - Woodbridge</b>			
PG&E Pump Acc. 3337	557	10.79%	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	17,367	46.59%	37,275
Legal	6,521	65.21%	10,000
Permits		0.00%	10,000
<b>Total Expense</b>	<u>\$ 66,278</u>	<u>25.68%</u>	<u>\$ 258,059</u>
<b>Excess (deficit) of revenue over expenses</b>	<u>\$ (66,278)</u>	<u>-368.56%</u>	<u>17,983</u>