

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

	Jan 31, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · F & M Checking	23,960.54
Total Checking/Savings	23,960.54
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	318,387.02
<b>TOTAL ASSETS</b>	<b>318,387.02</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	-12,077.30
Total Equity	317,116.67
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>318,387.02</b>

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

	Jan 15
Ordinary Income/Expense	
Expense	
South System Planning	1,212.95
60090 · Contract Labor	300.00
60300 · Office Supplies	184.14
65210 · Postage & Delivery	4.32
65230 · Professional Services	
65230-2 · Accounting	100.00
65230-3 · Legal	
Prop 218 Water rates	5,712.00
65230-8 · General-Masuda	1,998.00
65230-6 · Water Rights Petitions 002	1,619.49
Total 65230-3 · Legal	9,329.49
Total 65230 · Professional Services	9,429.49
65250 · Rent	
62250-2 · Office	300.00
65250-4 · Storage	297.00
Total 65250 · Rent	597.00
65290 · Telephone & Internet	32.00
68400 · Utilities	
68410 · Pump Woodbridge Rd Recharge	
68410-1 · 3337 Woodbridge Rd M1003715997	137.99
Total 68410 · Pump Woodbridge Rd Recharge	137.99
68420 · Pumps North	
68420-1 · 1015 Pump Tretheway Rd M5850T0	21.91
Total 68420 · Pumps North	21.91
68430 · Pumps South	
68430-1 · 1020 Pump E Hwy 12 M1004517286	23.61
68430-2 · 1025 Pump Tretheway M1003663242	0.00
68430-3 · 1030 Pump Tretheway M502R02	40.02
68430-4 · 1040 PastlrrgBrandt M1006589889	23.61
Total 68430 · Pumps South	87.24
68440 · Pump 1680	70.26
Total 68400 · Utilities	317.40
Total Expense	12,077.30
Net Ordinary Income	-12,077.30
Net Income	-12,077.30

## NSJWCD

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Register: 10000 · F &amp; M Checking

From 01/01/2015 through 01/31/2015

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>
01/19/2015	8992	Joe Petersen	65250 · Rent:62250-2 ...		300.00			35,737.84
01/19/2015	8993	Tolson, Poore' & Za...	-split-	Dec acctg	104.32			35,633.52
01/19/2015	8994	Wagner & Bonsignore	65230 · Professional S...	01-15-3407.1	1,619.49			34,014.03
01/19/2015	8995	Hwy 88 Self Storage	65250 · Rent:65250-4 ...		297.00			33,717.03
01/19/2015	8996	Kjeldsen, Sinnock & ...	South System Planning		1,212.95			32,504.08
01/19/2015	8997	AT & T	65290 · Telephone & L...	2093682101	32.00			32,472.08
01/19/2015	8998	PG & E	-split-		179.41			32,292.67
01/19/2015	8999	PG & E (2)	68400 · Utilities:68410...		137.99			32,154.68
01/19/2015	9000	Shasta Burns	-split-		484.14			31,670.54
01/19/2015	9001	Griffith & Masuda Inc.	-split-	December Serv...	7,710.00			23,960.54

**NSJWCD**

**Comparison of Budget to Actual**

**For the fiscal year 2014 - 2015**

**as of January 31, 2015**

Ordinary Income/Expense	YTD <u>Actual</u>	Yearly <u>Budget %</u>	<u>Budget</u>
<b>Income</b>			
Carry over from prior fiscal year	\$	0.00%	\$ 30,042
Taxes	100,000	41.67%	240,000
Water Sales		0.00%	6,000
Postage	4	0.00%	0
<b>Totals</b>	<u>\$ 100,004</u>	<u>36.23%</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	828	45.97%	1,800
Auditor	4,050	92.05%	4,400
<b>Legal Fees</b>			
Meetings	4,347	45.28%	9,600
General - Masuda	7,212	144.24%	5,000
General - Spaletta	2,690	134.50%	2,000
Protest EBMUD change petitions	15,963	159.63%	10,000
Prop 218 Water Rates	9,639	48.20%	20,000
Water Right Petitions	6,233	207.78%	3,000
Water Rights Compliance	837	41.85%	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)		0.00%	3,200
<b>Administrative Expenses</b>			
Management Consultant	8,120	54.13%	15,000
Reimbursement Expense	426	21.28%	2,000
Independent Contractor	1,020	8.50%	12,000
Advertisement		0.00%	500
Office Rent	2,100	58.33%	3,600
Office Phone	228	54.26%	420

NSJWCD

Comparison of Budget to Actual  
For the fiscal year 2014 - 2015  
as of January 31, 2015

Office Supplies	680	113.31%	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
<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	171	56.92%	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	290	19.98%	1,450
PG&E Brandt Rd Acc. 1040	295	45.42%	650
PG&E 12097 W. Hwy 12 1020	295	54.67%	540
Repairs/ Maintenance/Service		0.00%	25,200
EBMUD Water Charges		0.00%	3,000
Pump 1680	258	0.00%	0
<b>Cost Center - Woodbridge</b>			
PG&E Pump Acc. 3337	980	18.99%	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	20,738	55.64%	37,275
Legal	7,126	71.26%	10,000
Permits		0.00%	10,000
<b>Total Expense</b>	<u>\$ 108,761</u>	<u>42.15%</u>	<u>\$ 258,059</u>
<b>Excess (deficit) of revenue over expenses</b>	<u>\$ (8,757)</u>	<u>-48.70%</u>	<u>17,983</u>

**Tracy Lake Improvement District No. 1**  
**Statement of Assets, Liabilities & Net Assets**  
As of January 31, 2015

	Jan 31, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · Checking	3,084.42
10100 · Assessment Bond Account	19,988.59
10200 · F & M Money Market	10,005.99
10300 · Money Market Acct	5,458.13
<b>Total Checking/Savings</b>	<b>38,537.13</b>
<b>Total Current Assets</b>	<b>38,537.13</b>
<b>TOTAL ASSETS</b>	<b>38,537.13</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Unrestricted Net Assets	76,035.00
Net Income	-37,497.87
<b>Total Equity</b>	<b>38,537.13</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>38,537.13</b>

**Tracy Lake Improvement District No. 1**  
**Statement of Revenue & Expenses**  
 July 2014 through January 2015

	Jul '14 - Jan 15
Ordinary Income/Expense	
Income	
40000 · Semi-Annual Assessment Payment	28,400.00
Total Income	28,400.00
Expense	
California DFG	0.00
California State Water Resource	0.00
Fine	13,295.00
60100 · Bank Fees	80.00
60200 · Consultant	9,205.00
60250 · Wetlands Delineation	
60250-2 · Task 04	3,920.95
Total 60250 · Wetlands Delineation	3,920.95
60300 · Engineering Fees	
Electric	2,000.00
60300 · Engineering Fees - Other	23,424.45
Total 60300 · Engineering Fees	25,424.45
60400 · Interest Expense	6,400.00
60500 · Legal Fees	
Recharge Project 003	3,635.00
Water Right Petitions 002	2,464.54
60500 · Legal Fees - Other	189.00
Total 60500 · Legal Fees	6,288.54
60600 · Office Supplies	250.89
60700 · Travel	347.60
60750 · Professional Fees	4,822.50
Total Expense	70,034.93
Net Ordinary Income	-41,634.93
Other Income/Expense	
Other Income	
Reimbursement 57/43%	4,122.64
70000 · Interest Income	14.42
Total Other Income	4,137.06
Net Other Income	4,137.06
Net Income	-37,497.87

Tracy Lake Improvement District No. 1

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Register: 10000 · Checking

From 01/01/2015 through 01/31/2015

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>
01/19/2015	8987	Tolson, Poore' & Za...	-split-	September acctg	85.48			5,231.18
01/19/2015	8990	Wagner & Bonsignore	60500 · Legal Fees:Wa...		2,146.76			3,084.42



Tracy Lake Improvement District No. 1

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Register: 10100 · Assessment Bond Account

From 12/31/2014 through 01/31/2015

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>
12/31/2014			70000 · Interest Income	Interest		X	0.97	19,988.59

Tracy Lake Improvement District No. 1

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Register: 10200 · F & M Money Market

From 12/17/2014 through 01/31/2015

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>
12/22/2014			10100 · Assessment Bo...	Funds Transfer			2,000.00	10,005.99

Tracy Lake Improvement District No. 1

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Register: 10300 · Money Market Acct

From 12/31/2014 through 01/31/2015

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>
12/31/2014			70000 · Interest Income	Interest		X	0.14	5,458.13