

Tracy Lake Improvement District No. 1
Statement of Assets, Liabilities & Net Assets
As of December 31, 2014

	Dec 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · Checking	5,316.66
10100 · Assessment Bond Account	19,987.62
10200 · F & M Money Market	10,005.99
10300 · Money Market Acct	5,457.99
Total Checking/Savings	40,768.26
Total Current Assets	40,768.26
TOTAL ASSETS	40,768.26
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	76,035.00
Net Income	-35,266.74
Total Equity	40,768.26
TOTAL LIABILITIES & EQUITY	40,768.26

Tracy Lake Improvement District No. 1
Statement of Revenue & Expenses
 January through December 2014

	Jan - Dec 14
Ordinary Income/Expense	
Income	
40000 · Semi-Annual Assessment Payment	57,600.00
Total Income	57,600.00
Expense	
California DFG	4,912.25
California State Water Resource	2,763.00
Fine	13,295.00
60000 · Advertising	39.60
60100 · Bank Fees	115.00
60200 · Consultant	17,229.80
60250 · Wetlands Delineation	
60250-2 · Task 04	5,745.03
Total 60250 · Wetlands Delineation	5,745.03
60300 · Engineering Fees	
Electric	2,000.00
60300 · Engineering Fees - Other	33,856.51
Total 60300 · Engineering Fees	35,856.51
60400 · Interest Expense	13,600.00
60500 · Legal Fees	
Recharge Project 003	3,635.00
Water Right Petitions 002	317.78
60500 · Legal Fees - Other	5,217.50
Total 60500 · Legal Fees	9,170.28
60600 · Office Supplies	256.15
60700 · Travel	571.95
60750 · Professional Fees	5,332.50
60800 · Warrant Expense #1	47,200.00
Total Expense	156,087.07
Net Ordinary Income	-98,487.07
Other Income/Expense	
Other Income	
Reimbursement 57/43%	4,122.64
70000 · Interest Income	56.35
Total Other Income	4,178.99
Net Other Income	4,178.99
Net Income	-94,308.08

Tracy Lake Improvement District No. 1

12/22/2014 11:22 AM

Register: 10000 · Checking

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

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/20/2014	127	Walter E. Sadler	-split-	TL 519	1,369.55	X		106.54
01/20/2014	128	Robertson-Bryan, Inc.	60300 · Engineering F...	11013.7.2	1,840.00	X		-1,733.46
01/20/2014	129	Robertson-Bryan, Inc.	60300 · Engineering F...	11013.7.3	280.00	X		-2,013.46
01/20/2014	130	Robertson-Bryan, Inc.	60300 · Engineering F...	11013.7.4	280.00	X		-2,293.46
01/20/2014	131	Griffith & Masuda	60500 · Legal Fees	Legal services	648.00	X		-2,941.46
01/20/2014	132	Tolson, Poore' & Za...	-split-		85.46	X		-3,026.92
01/22/2014			10300 · Money Market...	Deposit		X	15,000.00	11,973.08
01/31/2014			60100 · Bank Fees	Service Charge	15.00	X		11,958.08
02/24/2014	133	Wagner & Bonsignore	60300 · Engineering F...		542.50	X		11,415.58
02/24/2014	134	Sycamore Environme...	60250 · Wetlands Deli...	2013024-04	1,824.08	X		9,591.50
02/24/2014	135	Robertson-Bryan, Inc.	60300 · Engineering F...	11046.7.2	120.00	X		9,471.50
02/24/2014	136	Robertson-Bryan, Inc.	60300 · Engineering F...	11046.6.3	1,640.00	X		7,831.50
02/24/2014	137	Walter E. Sadler	60200 · Consultant	TL 520	1,190.00	X		6,641.50
02/24/2014	To Print	Tolson, Poore' & Za...	-split-		85.48	X		6,556.02
03/04/2014	0138	California State Wate...	California State Water ...		2,763.00	X		3,793.02
03/04/2014	0139	California Dept Fish ...	California DFG		4,912.25	X		-1,119.23
03/04/2014			10300 · Money Market...	Funds Transfer		X	25,000.00	23,880.77
03/25/2014	140	Tolson, Poore' & Za...	-split-		85.96	X		23,794.81
03/25/2014	141	Walter E. Sadler	60200 · Consultant	TL 521	2,109.80	X		21,685.01
03/25/2014	142	Griffith & Masuda	60500 · Legal Fees	Jan Legal servi...	270.00	X		21,415.01
03/25/2014	143	Griffith & Masuda	60500 · Legal Fees	Feb Legal servi...	1,188.00	X		20,227.01
03/25/2014	144	Robertson-Bryan, Inc.	60300 · Engineering F...	11104.6.3	400.00	X		19,827.01
04/22/2014	145	Robertson-Bryan, Inc.	60300 · Engineering F...	11117.7.2	87.50	X		19,739.51
04/22/2014	146	Robertson-Bryan, Inc.	60300 · Engineering F...	11117.6.5	1,310.00	X		18,429.51
04/22/2014	147	Walter E. Sadler	-split-	TL 522	2,160.20	X		16,269.31
04/22/2014	148	Lodi News Sentinel	60000 · Advertising		39.60	X		16,229.71
04/22/2014	149	Tolson, Poore' & Za...	-split-		85.00	X		16,144.71
05/14/2014	To Print	Tolson, Poore' & Za...	-split-		86.44	X		16,058.27
06/19/2014			10300 · Money Market...	Funds Transfer		X	20,000.00	36,058.27
06/23/2014	0150	Tolson, Poore' & Za...	-split-	April/May acctg	172.40	X		35,885.87
06/23/2014	151	Kjeldsen, Sinnock & ...	60300 · Engineering F...		501.57	X		35,384.30
06/23/2014	152	Griffith & Masuda	60500 · Legal Fees	May Legal serv...	1,188.00	X		34,196.30
06/23/2014	153	Griffith & Masuda	60500 · Legal Fees	March/April Le...	1,377.00	X		32,819.30
06/23/2014	154	Walter E. Sadler	-split-	TL 523	1,419.60	X		31,399.70
06/23/2014	155	Kjeldsen, Sinnock & ...	60300 · Engineering F...		3,430.49	X		27,969.21
06/23/2014	156	Spaletta Law PC	60500 · Legal Fees	71776-003	357.50	X		27,611.71
06/23/2014			10100 · Assessment Bo...	wire fees	35.00	X		27,576.71
07/02/2014			Reimbursement 57/43%	Deposit		X	4,122.64	31,699.35
07/10/2014	158	P G & E	60300 · Engineering F...		2,000.00	X		29,699.35
07/17/2014	8961	Walter E. Sadler	-split-	TL 525	1,024.80	X		28,674.55

Tracy Lake Improvement District No. 1

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Register: 10000 · Checking

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

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/17/2014	8962	Walter E. Sadler	-split-	TL 524	455.00	X		28,219.55
07/17/2014	8963	Griffith & Masuda	60500 · Legal Fees	March/April Le...	189.00	X		28,030.55
07/17/2014	8964	Robertson-Bryan, Inc.	60300 · Engineering F...		150.00	X		27,880.55
07/17/2014	8965	Tolson, Poore' & Za...	-split-	June acctg	204.46	X		27,676.09
07/18/2014	157	NSJWCD	60750 · Professional F...	to settle split co...	4,312.50	X		23,363.59
07/29/2014	2014-1		-split-	to remove chec...		X	86.44	23,450.03
08/18/2014	8966	Tolson, Poore' & Za...	-split-	July acctg	86.92	X		23,363.11
08/18/2014	8967	Kjeldsen, Sinnock & ...	60300 · Engineering F...		2,198.04	X		21,165.07
08/18/2014	8968	Walter E. Sadler	-split-	TL 526	896.00	X		20,269.07
08/18/2014	8969	Sycamore Environme...	60250 · Wetlands Deli...	2013024-05	3,920.95	X		16,348.12
08/25/2014			60100 · Bank Fees	stop pmt ck #1...	30.00	X		16,318.12
08/25/2014			60100 · Bank Fees	stop pmt ck #1...	30.00	X		16,288.12
08/25/2014	8970	California State Wate...	California State Water ...	replace ck 138 ...	2,763.00	X		13,525.12
08/25/2014	8971	California Dept Fish ...	California DFG	replace ck#139...	4,912.25	X		8,612.87
08/25/2014	2014-2		California State Water ...	to void check #...		X	2,763.00	11,375.87
08/25/2014	2014-3		California DFG	to void ck#139 ...		X	4,912.25	16,288.12
09/23/2014	8973	Tolson, Poore' & Za...	-split-	August acctg	85.96	X		16,202.16
10/01/2014	8974	Spaletta Law PC	-split-		3,952.78	X		12,249.38
10/01/2014	8975	Walter E. Sadler	-split-	TL 527	1,933.40	X		10,315.98
10/20/2014	8976	Kjeldsen, Sinnock & ...	60300 · Engineering F...		5,350.14	X		4,965.84
10/20/2014	8977	Walter E. Sadler	-split-	TL 528	1,571.39	X		3,394.45
10/20/2014	8978	Tolson, Poore' & Za...	-split-	August acctg	85.96	X		3,308.49
11/10/2014			10300 · Money Market...	Funds Transfer		X	35,000.00	38,308.49
11/19/2014	8972	Tolson, Poore' & Za...	-split-	September acctg	85.48			38,223.01
11/19/2014	8979	Spaletta Law PC	-split-	VOID:		X		38,223.01
11/19/2014	8980	Walter E. Sadler	-split-	TL 529	2,739.80	X		35,483.21
11/19/2014	8981	Kjeldsen, Sinnock & ...	60300 · Engineering F...		14,911.11			20,572.10
11/19/2014	8982	Spaletta Law PC	-split-	VOID:		X		20,572.10
11/19/2014	8983	Walter E. Sadler	-split-	VOID: TL 529		X		20,572.10
11/19/2014	8984	Kjeldsen, Sinnock & ...	60300 · Engineering F...	VOID:		X		20,572.10
11/19/2014	8985	Robertson-Bryan, Inc.	60300 · Engineering F...		815.16			19,756.94
12/16/2014	8986	SJCOG, Inc.	Fine		13,295.00			6,461.94
12/22/2014	8988	Tolson, Poore' & Za...	-split-	September acctg	85.48			6,376.46
12/22/2014	8989	Walter E. Sadler	-split-	TL 530	1,059.80			5,316.66

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Register: 10300 · Money Market Acct

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

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>
01/22/2014			10000 · Checking		15,000.00	X		85,412.65
01/31/2014			70000 · Interest Income	Interest		X	9.37	85,422.02
02/28/2014			70000 · Interest Income	Deposit		X	6.55	85,428.57
03/04/2014			10000 · Checking	Funds Transfer	25,000.00	X		60,428.57
03/31/2014			70000 · Interest Income	Deposit		X	5.41	60,433.98
04/30/2014			70000 · Interest Income	Interest		X	4.97	60,438.95
05/30/2014			70000 · Interest Income	Interest		X	4.87	60,443.82
06/19/2014			10000 · Checking	Funds Transfer	20,000.00	X		40,443.82
06/30/2014			70000 · Interest Income	Interest		X	3.69	40,447.51
07/31/2014			70000 · Interest Income	Interest		X	2.40	40,449.91
08/29/2014			70000 · Interest Income	Interest		X	2.40	40,452.31
09/29/2014			70000 · Interest Income	Interest		X	2.33	40,454.64
10/31/2014			70000 · Interest Income	Interest		X	2.41	40,457.05
11/10/2014			10000 · Checking	Funds Transfer	35,000.00	X		5,457.05
11/30/2014			70000 · Interest Income	Interest		X	0.94	5,457.99

Tracy Lake Improvement District No. 1

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Register: 10200 · F & M Money Market

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

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>
01/16/2014			70000 · Interest Income	Interest		X	0.29	6,002.22
02/16/2014			70000 · Interest Income	Interest		X	0.31	6,002.53
03/16/2014			70000 · Interest Income	Interest		X	0.27	6,002.80
04/16/2014			70000 · Interest Income	Interest		X	0.30	6,003.10
05/16/2014			70000 · Interest Income	Interest		X	0.32	6,003.42
06/16/2014			70000 · Interest Income	Interest		X	0.29	6,003.71
07/16/2014			70000 · Interest Income	Interest		X	0.29	6,004.00
07/24/2014			10100 · Assessment Bo...			X	2,000.00	8,004.00
08/19/2014			70000 · Interest Income	Interest		X	0.40	8,004.40
09/16/2014			70000 · Interest Income	Interest		X	0.39	8,004.79
10/16/2014			70000 · Interest Income	Interest		X	0.40	8,005.19
11/16/2014			70000 · Interest Income	Interest		X	0.41	8,005.60
12/16/2014			70000 · Interest Income	Interest		X	0.39	8,005.99
12/22/2014			10100 · Assessment Bo...	Funds Transfer			2,000.00	10,005.99

Tracy Lake Improvement District No. 1

12/22/2014 11:22 AM

Register: 10100 - Assessment Bond Account

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

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>
01/08/2014	3	West Coast Credit Se...	60400 · Interest Expense		7,200.00	X		19,985.67
02/02/2014			70000 · Interest Income	Interest		X	1.25	19,986.92
03/02/2014			70000 · Interest Income	Interest		X	0.92	19,987.84
03/31/2014			70000 · Interest Income	Interest		X	0.96	19,988.80
04/30/2014			70000 · Interest Income	Interest		X	0.98	19,989.78
06/01/2014			70000 · Interest Income	Interest		X	1.05	19,990.83
06/23/2014			10000 · Checking	wire fees		X	35.00	20,025.83
06/25/2014	4		60100 · Bank Fees	wire fee	20.00	X		20,005.83
06/30/2014			12000 · Undeposited F...	Deposit		X	29,200.00	49,205.83
06/30/2014			70000 · Interest Income	Interest		X	1.24	49,207.07
06/30/2014		West Coast Credit Se...	60800 · Warrant Expen...		47,200.00	X		2,007.07
07/24/2014			10200 · F & M Money ...		2,000.00	X		7.07
07/31/2014			70000 · Interest Income	Interest		X	0.55	7.62
12/10/2014			12000 · Undeposited F...	Deposit			28,400.00	28,407.62
12/10/2014			60100 · Bank Fees	wire fee	20.00			28,387.62
12/22/2014	5	West Coast Credit Se...	60400 · Interest Expense	Interest pmt #5	6,400.00			21,987.62
12/22/2014			10200 · F & M Money ...	Funds Transfer	2,000.00			19,987.62