

NORTH DELTA WATER AGENCY

Item # 6A

Transaction Report Exhibit A

As of September 29, 2023

Date	Num	Name	Original Amount	Balance
				3,047,398.30
07/11/2023	ACH	PERS	-572.50	3,046,825.80
07/14/2023		Interest	19,343.09	3,066,168.89
07/27/2023	1358	M B K Engineers	-14,302.25	3,051,866.64
07/27/2023	1359	Downey Brand LLP	-210.01	3,051,656.63
07/27/2023	1360	Downey Brand LLP	-4,533.00	3,047,123.63
07/27/2023	1361	M B K Engineers	-10,652.75	3,036,470.88
07/27/2023	1362	State Compensation Fund	-170.75	3,036,300.13
07/27/2023	1363	River Delta Consulting	-500.00	3,035,800.13
07/27/2023	1364	CCVFCA	-701.22	3,035,098.91
07/27/2023	1365	CCVFCA	-3,251.73	3,031,847.18
07/27/2023	6989	Employment Development Department	0.00	3,031,847.18
07/27/2023	6990	EFTPS	0.00	3,031,847.18
07/27/2023	EFT	Employment Development Department	-273.79	3,031,573.39
07/27/2023	EFT	EFTPS	-2,707.04	3,028,866.35
07/27/2023	1369	PERS	-1,651.14	3,027,215.21
07/27/2023	1366	ACWA/JPIA Insurance	-1,599.66	3,025,615.55
07/28/2023		QuickBooks Payroll Service	-3.00	3,025,612.55
07/28/2023		QuickBooks Payroll Service	-4,415.71	3,021,196.84
07/28/2023		QuickBooks Payroll Service	-2,468.88	3,018,727.96
07/31/2023	DD1197	Tiffany, Cindy L	0.00	3,018,727.96
07/31/2023	DD1198	Terry, Melinda T.	0.00	3,018,727.96
07/31/2023		Interest	0.26	3,018,728.22
08/01/2023	1370	Downey Brand LLP	-22,980.50	2,995,747.72
08/15/2023	EFT	PERS	-700.00	2,995,047.72
08/15/2023		Sac. County Roll Payment	8,411.99	3,003,459.71
08/15/2023		Assesment - Direct Bill	11.50	3,003,471.21
08/16/2023	EFT	PERS	-572.50	3,002,898.71
08/24/2023		Yolo County Roll Payment	25,721.36	3,028,620.07
08/28/2023	1371	PERS	-1,651.14	3,026,968.93
08/28/2023	1372	Employment Development Department	-432.48	3,026,536.45
08/28/2023	1377	EFTPS	-2,707.06	3,023,829.39
08/28/2023	1373	ACWA/JPIA Insurance	-1,599.66	3,022,229.73
08/28/2023	1374	M B K Engineers	-23,387.75	2,998,841.98
08/28/2023	1375	River Delta Consulting	-500.00	2,998,341.98
08/28/2023	1376	Downey Brand LLP	0.00	2,998,341.98
08/28/2023	PBJ 66	Downey Brand LLP	-1,442.00	2,996,899.98
08/30/2023		QuickBooks Payroll Service	-6,881.58	2,990,018.40
08/31/2023	DD1201	Terry, Melinda T.	0.00	2,990,018.40
08/31/2023	DD1202	Tiffany, Cindy L	0.00	2,990,018.40
08/31/2023			0.20	2,990,018.60
09/13/2023	Eft	PERS	-5,503.00	2,984,515.60
09/13/2023	EFT	Employment Development Department	-158.69	2,984,356.91
09/27/2023	PBJ 66R	Downey Brand LLP	1,442.00	2,985,798.91
09/27/2023	To Print	Employment Development Department	-158.69	2,985,640.22

NORTH DELTA WATER AGENCY

Transaction Report Exhibit A

As of September 29, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Original Amount</u>	<u>Balance</u>
09/27/2023	To Print	PERS	-1,469.06	2,984,171.16
09/27/2023	To Print	Employment Development Department	-432.48	2,983,738.68
09/27/2023	To Print	EFTPS	-2,783.58	2,980,955.10
09/27/2023		CCVFCA	-694.32	2,980,260.78
09/27/2023		CCVFCA	-3,229.23	2,977,031.55
09/27/2023		Downey Brand LLP	-8,280.00	2,968,751.55
09/27/2023		Downey Brand LLP	-18,457.00	2,950,294.55
09/27/2023		Downey Brand LLP	-23,150.00	2,927,144.55
09/27/2023		Downey Brand LLP	-30,054.00	2,897,090.55
09/27/2023		M B K Engineers	-20,909.00	2,876,181.55
09/27/2023		ACWA/JPIA Insurance	-1,599.66	2,874,581.89
09/27/2023	To Print	EFTPS	-61.20	2,874,520.69
09/28/2023		QuickBooks Payroll Service	-6,881.57	2,867,639.12
09/29/2023	DD1203	Terry, Melinda T.	0.00	2,867,639.12
09/29/2023	DD1204	Tiffany, Cindy L	0.00	2,867,639.12
09/29/2023		Kuechler IV, Henry	-184.70	2,867,454.42
09/29/2023		Mello, Steven	-184.70	2,867,269.72
09/29/2023		Slater, Thomas	-184.70	2,867,085.02
09/29/2023		van Loben Sels, Justin	-92.35	2,866,992.67
09/29/2023		van Loben Sels, Mark	-184.70	2,866,807.97
				<u>2,866,807.97</u>

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1 through September 29, 2023

	Jul 1 - Sep 29, 23	Jul 1 - Sep 29, 22	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	7,414.99	6,345.94	1,069.05
4020 · Direct Billing	0.00	146.28	-146.28
4040 · Interest	997.00	206.00	791.00
Total 4000 · Sacramento County	8,411.99	6,698.22	1,713.77
4100 · San Joaquin County			
4140 · Interest	69.00	0.00	69.00
Total 4100 · San Joaquin County	69.00	0.00	69.00
4200 · Solano County			
4220 · Direct Billing	11.50	0.00	11.50
Total 4200 · Solano County	11.50	0.00	11.50
4300 · Yolo County			
4310 · Assessments	25,652.36	23,458.95	2,193.41
Total 4300 · Yolo County	25,652.36	23,458.95	2,193.41
7000 · Interest	19,343.55	3,823.35	15,520.20
7200 · Assessment Interest/Penalty	0.00	27.31	-27.31
Total Income	53,488.40	34,007.83	19,480.57
Gross Profit	53,488.40	34,007.83	19,480.57
Expense			
Payroll Expenses	14.25	0.00	14.25
Reconciliation Discrepancies	0.00	-1.00	1.00
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	2,516.63	1,697.29	819.34
6150 · Labor/Staff Salary - Other	29,934.00	19,388.68	10,545.32
Total 6150 · Labor/Staff Salary	32,450.63	21,085.97	11,364.66
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	2,603.36	2,397.15	206.21
6182 · Benefits-Unfunded Liability PER	7,348.00	7,307.00	41.00
6183 · Benefit - Health Insurance	2,125.20	2,361.36	-236.16
6184 · Benefit - Dental Insurance	138.69	138.69	0.00
6185 · Benefit - Life Insurance	100.50	82.50	18.00
6186 · Benefit - Vision Insurance	35.10	35.10	0.00
Total 6180 · Employee Benefit Expense	12,350.85	12,321.80	29.05
Total 6100 · PAYROLL	44,801.48	33,407.77	11,393.71
6200 · OFFICE EXPENSE			
6205 · Service Agreement	5,751.75	5,041.88	709.87
6215 · Office Supplies	53.10	71.25	-18.15
6220 · Computer/Software	3,690.05	2,708.86	981.19
6240 · Cell Phone	105.00	105.00	0.00
6250 · Meeting Expense	294.95	709.75	-414.80
6260 · Director Fee	900.00	1,900.00	-1,000.00
6265 · Director Election	353.20	0.00	353.20
6270 · Manager Travel/Parking	16.00	237.95	-221.95

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
 July 1 through September 29, 2023

	<u>Jul 1 - Sep 29, 23</u>	<u>Jul 1 - Sep 29, 22</u>	<u>\$ Change</u>
6275 · Manager Meal/Entertainment	11.94	45.89	-33.95
Total 6200 · OFFICE EXPENSE	11,175.99	10,820.58	355.41
6300 · Other Expenses			
6400 · Contributions & Subs	0.00	500.00	-500.00
Total 6300 · Other Expenses	0.00	500.00	-500.00
6700 · INSURANCE			
6710 · Insurance - Liability	0.00	-180.62	180.62
6720 · Insurance-Workers Comp.	170.75	15.18	155.57
Total 6700 · INSURANCE	170.75	-165.44	336.19
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	48,999.75	15,134.50	33,865.25
6905 · Eng.-BDCP/Waterfix/DCP	0.00	1,205.00	-1,205.00
6910 · Eng.-Assessments	21,185.75	31,173.25	-9,987.50
6912 · Eng.- Delta WQCP Update	66.25	503.00	-436.75
6920 · Eng.- Barriers	0.00	1,403.00	-1,403.00
Total 6900 · Engineering	70,251.75	49,418.75	20,833.00
6950 · Legal Service			
6951 · Legal-General	58,943.50	46,643.00	12,300.50
6955 · Legal-BDCP/Waterfix/DCP	210.01	375.00	-164.99
6956 · Legal-CA Waterfix CEQA	48,511.00	680.83	47,830.17
6957 · Legal - COA	0.00	3,028.00	-3,028.00
Total 6950 · Legal Service	107,664.51	50,726.83	56,937.68
Total 6800 · Consulting Expense	177,916.26	100,145.58	77,770.68
Total Expense	234,078.73	144,707.49	89,371.24
Net Ordinary Income	-180,590.33	-110,699.66	-69,890.67
Net Income	-180,590.33	-110,699.66	-69,890.67

NORTH DELTA WATER AGENCY
Balance Sheet Prev Year Comparison Exhibit C

	Sep 29, 23	Sep 29, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
LAIF	2,645,807.54	2,044,886.34	600,921.20
NDWA Checking - First Northern	212,908.15	351,580.39	-138,672.24
NORTH DELTA WA-- F&M Bank	8,092.28	107,541.33	-99,449.05
Total Checking/Savings	2,866,807.97	2,504,008.06	362,799.91
Accounts Receivable			
Accounts Receivable	-42,508.59	-42,508.59	0.00
Total Accounts Receivable	-42,508.59	-42,508.59	0.00
Other Current Assets			
Assessments Receivable	32,562.16	32,562.16	0.00
Interest Receivable	1,234.30	1,234.30	0.00
Prepaid Expenses	1,515.00	1,515.00	0.00
Total Other Current Assets	35,311.46	35,311.46	0.00
Total Current Assets	2,859,610.84	2,496,810.93	362,799.91
Fixed Assets			
Accum Depr - Equipment	-1,015.19	-1,015.19	0.00
Equipment	1,015.19	1,015.19	0.00
Total Fixed Assets	0.00	0.00	0.00
TOTAL ASSETS	2,859,610.84	2,496,810.93	362,799.91
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	10,517.00	10,517.00	0.00
Total Accounts Payable	10,517.00	10,517.00	0.00
Other Current Liabilities			
Accrued Vacation	8,936.00	8,936.00	0.00
Payroll Liabilities	6,001.68	2,055.18	3,946.50
2110 - Direct Deposit Liabilities	0.00	-6,616.66	6,616.66
Total Other Current Liabilities	14,937.68	4,374.52	10,563.16
Total Current Liabilities	25,454.68	14,891.52	10,563.16
Total Liabilities	25,454.68	14,891.52	10,563.16
Equity			
Retained Earnings	3,014,746.49	2,592,619.07	422,127.42
Net Income	-180,590.33	-110,699.66	-69,890.67

	<u>Sep 29, 23</u>	<u>Sep 29, 22</u>	<u>\$ Change</u>
Total Equity	<u>2,834,156.16</u>	<u>2,481,919.41</u>	<u>352,236.75</u>
TOTAL LIABILITIES & EQUITY	<u>2,859,610.84</u>	<u>2,496,810.93</u>	<u>362,799.91</u>

NORTH DELTA WATER AGENCY
Profit & Loss Budget vs. Actual Exhibit "D"

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	7,414.99		
4040 · Interest	997.00		
Total 4000 · Sacramento County	8,411.99		
4100 · San Joaquin County			
4140 · Interest	69.00		
Total 4100 · San Joaquin County	69.00		
4200 · Solano County			
4220 · Direct Billing	11.50		
Total 4200 · Solano County	11.50		
4300 · Yolo County			
4310 · Assessments	25,652.36		
Total 4300 · Yolo County	25,652.36		
7000 · Interest	19,343.55	15,000.00	4,343.55
Total Income	53,488.40	15,000.00	38,488.40
Gross Profit	53,488.40	15,000.00	38,488.40
Expense			
Payroll Expenses	14.25		
6000 · DWR CONTRACT	0.00	771,235.00	-771,235.00
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	2,516.63	9,874.51	-7,357.88
6150 · Labor/Staff Salary - Other	29,934.00	119,691.00	-89,757.00
Total 6150 · Labor/Staff Salary	32,450.63	129,565.51	-97,114.88
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	2,603.36	9,276.05	-6,672.69
6182 · Benefits-Unfunded Liability P...	7,348.00	8,403.05	-1,055.05
6183 · Benefit - Health Insurance	2,125.20	9,697.25	-7,572.05
6184 · Benefit - Dental Insurance	138.69	650.00	-511.31
6185 · Benefit - Life Insurance	100.50	362.00	-261.50
6186 · Benefit - Vision Insurance	35.10	141.00	-105.90
Total 6180 · Employee Benefit Expense	12,350.85	28,529.35	-16,178.50
Total 6100 · PAYROLL	44,801.48	158,094.86	-113,293.38
6200 · OFFICE EXPENSE			
6205 · Service Agreement	5,751.75	10,000.00	-4,248.25
6210 · GASB 68 (PERS)	0.00	800.00	-800.00
6215 · Office Supplies	53.10	1,000.00	-946.90
6220 · Computer/Software	3,690.05	5,000.00	-1,309.95
6230 · Printing/Graphic Design	0.00	500.00	-500.00
6240 · Cell Phone	105.00	420.00	-315.00
6245 · Conference	0.00	500.00	-500.00
6250 · Meeting Expense	294.95	1,600.00	-1,305.05
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	900.00	5,000.00	-4,100.00
6265 · Director Election	353.20	500.00	-146.80

	Jul '23 - Jun 24	Budget	\$ Over Budget
6270 · Manager Travel/Parking	16.00	50.00	-34.00
6275 · Manager Meal/Entertainment	11.94	100.00	-88.06
Total 6200 · OFFICE EXPENSE	11,175.99	25,970.00	-14,794.01
6300 · Other Expenses			
6350 · Bank Charge	0.00	150.00	-150.00
6400 · Contributions & Subs	0.00	1,250.00	-1,250.00
6600 · Membership Dues	0.00	6,560.64	-6,560.64
Total 6300 · Other Expenses	0.00	7,960.64	-7,960.64
6700 · INSURANCE			
6710 · Insurance - Liability	0.00	7,503.52	-7,503.52
6720 · Insurance-Workers Comp.	170.75	650.33	-479.58
Total 6700 · INSURANCE	170.75	8,153.85	-7,983.10
6800 · Consulting Expense			
6810 · Audit	0.00	7,000.00	-7,000.00
6900 · Engineering			
6901 · Eng. - General	48,999.75	90,000.00	-41,000.25
6905 · Eng.-BDCP/Waterfix/DCP	0.00	5,000.00	-5,000.00
6910 · Eng.-Assessments	21,185.75	20,000.00	1,185.75
6912 · Eng.- Delta WQCP Update	66.25	20,000.00	-19,933.75
Total 6900 · Engineering	70,251.75	135,000.00	-64,748.25
6950 · Legal Service			
6951 · Legal-General	58,943.50	150,000.00	-91,056.50
6955 · Legal-BDCP/Waterfix/DCP	210.01	10,000.00	-9,789.99
6956 · Legal-CA Waterfix CEQA	48,511.00	65,000.00	-16,489.00
6957 · Legal - COA	0.00	6,000.00	-6,000.00
6958 · Legal - Delta WQCP Update	0.00	20,000.00	-20,000.00
Total 6950 · Legal Service	107,664.51	251,000.00	-143,335.49
Total 6800 · Consulting Expense	177,916.26	393,000.00	-215,083.74
Total Expense	234,078.73	1,364,414.35	-1,130,335.62
Net Ordinary Income	-180,590.33	-1,349,414.35	1,168,824.02
Net Income	-180,590.33	-1,349,414.35	1,168,824.02