

NORTH DELTA WATER AGENCY

Transaction Report Exhibit A

As of March 26, 2024

| Date | Num | Name | Original Amount | Balance |
|--------------------|--------|---|-----------------|---------------------|
| Feb 2 - Mar 26, 24 | | | | 3,290,021.88 |
| 02/05/2024 | ACH | QuickBooks | -218.54 | 3,289,803.34 |
| 02/13/2024 | 1468 | California Department of Water Resource | -274,563.50 | 3,015,239.84 |
| 02/13/2024 | 1469 | California Department of Water Resource | -9,166.55 | 3,006,073.29 |
| 02/28/2024 | | QuickBooks Payroll Service | -6,928.79 | 2,999,144.50 |
| 02/28/2024 | 1470 | CCVFCA | -378.13 | 2,998,766.37 |
| 02/28/2024 | 1471 | M B K Engineers | -9,130.75 | 2,989,635.62 |
| 02/28/2024 | 1472 | Perry, Bunch & Johnston, Inc. | -7,000.00 | 2,982,635.62 |
| 02/28/2024 | 1473 | PERS | -1,651.14 | 2,980,984.48 |
| 02/28/2024 | 1474 | Employment Development Department | -437.77 | 2,980,546.71 |
| 02/28/2024 | 1475 | EFTPS | -2,659.06 | 2,977,887.65 |
| 02/28/2024 | 1476 | ACWA/JPIA Insurance | -1,769.68 | 2,976,117.97 |
| 02/29/2024 | DD1213 | Terry, Melinda T. | 0.00 | 2,976,117.97 |
| 02/29/2024 | DD1214 | Tiffany, Cindy L | 0.00 | 2,976,117.97 |
| 02/29/2024 | 1477 | Kuechler IV, Henry | -184.70 | 2,975,933.27 |
| 02/29/2024 | 1478 | Mello, Steven | -265.10 | 2,975,668.17 |
| 02/29/2024 | 1479 | Slater, Thomas | -184.70 | 2,975,483.47 |
| 02/29/2024 | 1480 | van Loben Sels, Justin | -184.70 | 2,975,298.77 |
| 02/29/2024 | 1481 | van Loben Sels, Mark | -184.70 | 2,975,114.07 |
| 03/13/2024 | | Sacramento County Roll | 239,071.19 | 3,214,185.26 |
| 03/26/2024 | 1482 | ACWA/JPIA Insurance | -1,769.68 | 3,212,415.58 |
| 03/26/2024 | 1483 | CCVFCA | -66.97 | 3,212,348.61 |
| 03/26/2024 | 1484 | Downey Brand LLP | -18,282.00 | 3,194,066.61 |
| 03/26/2024 | 1485 | Downey Brand LLP | -1,925.00 | 3,192,141.61 |
| 03/26/2024 | 1486 | Downey Brand LLP | -9,625.66 | 3,182,515.95 |
| 03/26/2024 | 1487 | Downey Brand LLP | -708.40 | 3,181,807.55 |
| 03/26/2024 | 1488 | M B K Engineers | -9,661.50 | 3,172,146.05 |
| 03/26/2024 | 1489 | EFTPS | -2,659.06 | 3,169,486.99 |
| 03/26/2024 | 1490 | PERS | -1,651.14 | 3,167,835.85 |
| 03/26/2024 | 1491 | Employment Development Department | -437.75 | 3,167,398.10 |
| Feb 2 - Mar 26, 24 | | | | <u>3,167,398.10</u> |

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2023 through March 26, 2024

| | Jul 1, '23 - Mar 26, 24 | Jul 1, '22 - Mar 26, 23 | \$ Change |
|---|-------------------------|-------------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 4000 · Sacramento County | | | |
| 4010 · Assessments | 250,830.77 | 251,505.35 | -674.58 |
| 4020 · Direct Billing | 28,851.42 | 28,778.52 | 72.90 |
| 4030 · Handling Charges | -1,072.70 | -925.39 | -147.31 |
| 4040 · Interest | 997.00 | 217.00 | 780.00 |
| Total 4000 · Sacramento County | <u>279,606.49</u> | <u>279,575.48</u> | <u>31.01</u> |
| 4100 · San Joaquin County | | | |
| 4110 · Assessments | 53,148.19 | 51,546.60 | 1,601.59 |
| 4120 · Direct Billing | 438.70 | 437.65 | 1.05 |
| 4130 · Handling Charges | -1,002.86 | -972.01 | -30.85 |
| 4140 · Interest | 344.00 | 0.00 | 344.00 |
| Total 4100 · San Joaquin County | <u>52,928.03</u> | <u>51,012.24</u> | <u>1,915.79</u> |
| 4200 · Solano County | | | |
| 4210 · Assessments | 227,268.46 | 228,260.74 | -992.28 |
| 4220 · Direct Billing | 13,347.86 | 16,336.56 | -2,988.70 |
| 4230 · Handling Charges | -2,272.68 | -2,282.60 | 9.92 |
| Total 4200 · Solano County | <u>238,343.64</u> | <u>242,314.70</u> | <u>-3,971.06</u> |
| 4300 · Yolo County | | | |
| 4310 · Assessments | 283,259.96 | 279,982.54 | 3,277.42 |
| 4320 · Direct Billing | 13,783.78 | 7,651.88 | 6,131.90 |
| 4330 · Handling Charges | 0.00 | -52.48 | 52.48 |
| Total 4300 · Yolo County | <u>297,043.74</u> | <u>287,581.94</u> | <u>9,461.80</u> |
| 4400 · State of California | | | |
| 4410 · Solano | 12,144.04 | 11,797.84 | 346.20 |
| 4420 · Sacramento | 1,705.14 | 25,073.29 | -23,368.15 |
| 4430 · Yolo | 87,752.78 | 85,248.86 | 2,503.92 |
| Total 4400 · State of California | <u>101,601.96</u> | <u>122,119.99</u> | <u>-20,518.03</u> |
| 7000 · Interest | 69,783.56 | 21,505.12 | 48,278.44 |
| 7200 · Assessment Interest/Penalty | 51.14 | 27.31 | 23.83 |
| 7300 · Miscellaneous Income | 24.84 | 0.00 | 24.84 |
| Total Income | <u>1,039,383.40</u> | <u>1,004,136.78</u> | <u>35,246.62</u> |
| Gross Profit | 1,039,383.40 | 1,004,136.78 | 35,246.62 |
| Expense | | | |
| Payroll Expenses | 14.25 | 0.00 | 14.25 |
| Reconciliation Discrepancies | 0.00 | -1.00 | 1.00 |
| 6000 · DWR CONTRACT | 383,704.45 | 377,761.54 | 5,942.91 |
| 6100 · PAYROLL | | | |
| 6150 · Labor/Staff Salary | | | |
| 6151 · Taxes - Employer Share | 6,591.88 | 6,310.82 | 281.06 |
| 6150 · Labor/Staff Salary - Other | 79,927.15 | 77,528.72 | 2,398.43 |
| Total 6150 · Labor/Staff Salary | <u>86,519.03</u> | <u>83,839.54</u> | <u>2,679.49</u> |
| 6180 · Employee Benefit Expense | | | |
| 6181 · Benefits - Retirement | 8,356.32 | 6,392.40 | 1,963.92 |
| 6182 · Benefits-Unfunded Liability PER | 7,570.00 | 7,307.00 | 263.00 |
| 6183 · Benefit - Health Insurance | 6,820.65 | 5,982.08 | 838.57 |
| 6184 · Benefit - Dental Insurance | 416.07 | 369.84 | 46.23 |

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2023 through March 26, 2024

| | Jul 1, '23 - Mar 26, 24 | Jul 1, '22 - Mar 26, 23 | \$ Change |
|--|-------------------------|-------------------------|--------------------|
| 6185 · Benefit - Life Insurance | 301.50 | 240.00 | 61.50 |
| 6186 · Benefit - Vision Insurance | 105.30 | 93.60 | 11.70 |
| Total 6180 · Employee Benefit Expense | 23,569.84 | 20,384.92 | 3,184.92 |
| Total 6100 · PAYROLL | 110,088.87 | 104,224.46 | 5,864.41 |
| 6200 · OFFICE EXPENSE | | | |
| 6205 · Service Agreement | 10,751.79 | 9,208.58 | 1,543.21 |
| 6210 · GASB 68 (PERS) | 0.00 | 700.00 | -700.00 |
| 6215 · Office Supplies | 338.99 | 112.75 | 226.24 |
| 6220 · Computer/Software | 5,129.29 | 4,084.79 | 1,044.50 |
| 6240 · Cell Phone | 315.00 | 280.00 | 35.00 |
| 6250 · Meeting Expense | 594.95 | 1,309.75 | -714.80 |
| 6255 · Director Expense/Travel | 26.00 | 0.00 | 26.00 |
| 6260 · Director Fee | 4,300.00 | 4,100.00 | 200.00 |
| 6265 · Director Election | 353.20 | 0.00 | 353.20 |
| 6270 · Manager Travel/Parking | 37.00 | 20.00 | 17.00 |
| 6275 · Manager Meal/Entertainment | 11.94 | 45.89 | -33.95 |
| 6280 · Manager Misc. Expense | 0.00 | 175.20 | -175.20 |
| Total 6200 · OFFICE EXPENSE | 21,858.16 | 20,036.96 | 1,821.20 |
| 6300 · Other Expenses | | | |
| 6350 · Bank Charge | 0.05 | 15.00 | -14.95 |
| 6400 · Contributions & Subs | 750.00 | 1,250.00 | -500.00 |
| 6600 · Membership Dues | 6,624.00 | 6,432.00 | 192.00 |
| Total 6300 · Other Expenses | 7,374.05 | 7,697.00 | -322.95 |
| 6700 · INSURANCE | | | |
| 6710 · Insurance - Liability | 7,691.00 | 6,821.38 | 869.62 |
| 6720 · Insurance-Workers Comp. | 543.13 | 420.46 | 122.67 |
| Total 6700 · INSURANCE | 8,234.13 | 7,241.84 | 992.29 |
| 6800 · Consulting Expense | | | |
| 6810 · Audit | 7,000.00 | 0.00 | 7,000.00 |
| 6900 · Engineering | | | |
| 6901 · Eng. - General | 79,015.75 | 44,475.25 | 34,540.50 |
| 6905 · Eng.-BDPCP/Waterfix/DCP | 4,151.99 | 11,049.88 | -6,897.89 |
| 6910 · Eng.-Assessments | 17,287.50 | 34,617.75 | -17,330.25 |
| 6912 · Eng.- Delta WQCP Update | 25,395.50 | 2,672.75 | 22,722.75 |
| 6920 · Eng.- Barriers | 0.00 | 1,705.50 | -1,705.50 |
| Total 6900 · Engineering | 125,850.74 | 94,521.13 | 31,329.61 |
| 6950 · Legal Service | | | |
| 6951 · Legal-General | 116,160.00 | 123,471.34 | -7,311.34 |
| 6955 · Legal-BDCP/Waterfix/DCP | 11,356.81 | 2,934.41 | 8,422.40 |
| 6956 · Legal-CA Waterfix CEQA | 93,286.66 | 3,654.91 | 89,631.75 |
| 6957 · Legal - COA | 591.00 | 3,028.00 | -2,437.00 |
| Total 6950 · Legal Service | 221,394.47 | 133,088.66 | 88,305.81 |
| Total 6800 · Consulting Expense | 354,245.21 | 227,609.79 | 126,635.42 |
| Total Expense | 885,519.12 | 744,570.59 | 140,948.53 |
| Net Ordinary Income | 153,864.28 | 259,566.19 | -105,701.91 |

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2023 through March 26, 2024

| | <u>Jul 1, '23 - Mar 26, 24</u> | <u>Jul 1, '22 - Mar 26, 23</u> | <u>\$ Change</u> |
|-------------------|--------------------------------|--------------------------------|--------------------|
| Net Income | <u>153,864.28</u> | <u>259,566.19</u> | <u>-105,701.91</u> |

NORTH DELTA WATER AGENCY
Balance Sheet Prev Year Comparison Exhibit C

| | Mar 26, 24 | Mar 26, 23 | \$ Change |
|--|----------------------------|----------------------------|--------------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| LAIF | 2,496,247.37 | 2,062,563.11 | 433,684.26 |
| NDWA Checking - First Northern | 671,150.73 | 750,489.97 | -79,339.24 |
| NORTH DELTA WA-- F&M Bank | 0.00 | 71,783.99 | -71,783.99 |
| Total Checking/Savings | 3,167,398.10 | 2,884,837.07 | 282,561.03 |
| Accounts Receivable | | | |
| Accounts Receivable | -42,515.59 | -42,515.59 | 0.00 |
| Total Accounts Receivable | -42,515.59 | -42,515.59 | 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 | 3,160,193.97 | 2,877,632.94 | 282,561.03 |
| 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 | <u>3,160,193.97</u> | <u>2,877,632.94</u> | <u>282,561.03</u> |
| 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 | 2,335.21 | 6,001.68 | -3,666.47 |
| Total Other Current Liabilities | 11,271.21 | 14,937.68 | -3,666.47 |
| Total Current Liabilities | 21,788.21 | 25,454.68 | -3,666.47 |
| Total Liabilities | 21,788.21 | 25,454.68 | -3,666.47 |
| Equity | | | |
| Retained Earnings | 3,014,739.49 | 2,592,612.07 | 422,127.42 |
| Net Income | 123,666.27 | 259,566.19 | -135,899.92 |
| Total Equity | 3,138,405.76 | 2,852,178.26 | 286,227.50 |

| | <u>Mar 26, 24</u> | <u>Mar 26, 23</u> | <u>\$ Change</u> |
|---------------------------------------|----------------------------|----------------------------|--------------------------|
| TOTAL LIABILITIES & EQUITY | <u>3,160,193.97</u> | <u>2,877,632.94</u> | <u>282,561.03</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 | 250,830.77 | 376,924.02 | -126,093.25 |
| 4020 · Direct Billing | 28,851.42 | 75,932.96 | -47,081.54 |
| 4030 · Handling Charges | -1,072.70 | -1,500.00 | 427.30 |
| 4040 · Interest | 997.00 | | |
| Total 4000 · Sacramento County | 279,606.49 | 451,356.98 | -171,750.49 |
| 4100 · San Joaquin County | | | |
| 4110 · Assessments | 53,148.19 | 100,275.78 | -47,127.59 |
| 4120 · Direct Billing | 438.70 | 474.22 | -35.52 |
| 4130 · Handling Charges | -1,002.86 | -1,000.00 | -2.86 |
| 4140 · Interest | 344.00 | | |
| Total 4100 · San Joaquin County | 52,928.03 | 99,750.00 | -46,821.97 |
| 4200 · Solano County | | | |
| 4210 · Assessments | 227,268.46 | 454,536.92 | -227,268.46 |
| 4220 · Direct Billing | 13,347.86 | 50,249.60 | -36,901.74 |
| 4230 · Handling Charges | -2,272.68 | -4,700.00 | 2,427.32 |
| Total 4200 · Solano County | 238,343.64 | 500,086.52 | -261,742.88 |
| 4300 · Yolo County | | | |
| 4310 · Assessments | 283,259.96 | 514,266.04 | -231,006.08 |
| 4320 · Direct Billing | 13,783.78 | 210,580.68 | -196,796.90 |
| 4330 · Handling Charges | 0.00 | -16,000.00 | 16,000.00 |
| Total 4300 · Yolo County | 297,043.74 | 708,846.72 | -411,802.98 |
| 4400 · State of California | | | |
| 4410 · Solano | 12,144.04 | | |
| 4420 · Sacramento | 1,705.14 | | |
| 4430 · Yolo | 87,752.78 | | |
| Total 4400 · State of California | 101,601.96 | | |
| 7000 · Interest | 69,783.56 | 15,000.00 | 54,783.56 |
| 7200 · Assessment Interest/Penalty | 51.14 | | |
| 7300 · Miscellaneous Income | 24.84 | | |
| Total Income | 1,039,383.40 | 1,775,040.22 | -735,656.82 |
| Gross Profit | 1,039,383.40 | 1,775,040.22 | -735,656.82 |
| Expense | | | |
| Payroll Expenses | 14.25 | | |
| 6000 · DWR CONTRACT | 383,704.45 | 771,235.00 | -387,530.55 |
| 6100 · PAYROLL | | | |
| 6150 · Labor/Staff Salary | | | |
| 6151 · Taxes - Employer Share | 7,354.91 | 9,874.51 | -2,519.60 |
| 6150 · Labor/Staff Salary - Other | 89,909.40 | 119,691.00 | -29,781.60 |
| Total 6150 · Labor/Staff Salary | 97,264.31 | 129,565.51 | -32,301.20 |
| 6180 · Employee Benefit Expense | | | |
| 6181 · Benefits - Retirement | 8,356.32 | 9,276.05 | -919.73 |
| 6182 · Benefits-Unfunded Liability P... | 7,570.00 | 8,403.05 | -833.05 |
| 6183 · Benefit - Health Insurance | 6,820.65 | 9,697.25 | -2,876.60 |
| 6184 · Benefit - Dental Insurance | 416.07 | 650.00 | -233.93 |
| 6185 · Benefit - Life Insurance | 301.50 | 362.00 | -60.50 |

| | Jul '23 - Jun 24 | Budget | \$ Over Budget |
|--|-------------------------|---------------------|-----------------------|
| 6186 · Benefit - Vision Insurance | 105.30 | 141.00 | -35.70 |
| Total 6180 · Employee Benefit Expense | 23,569.84 | 28,529.35 | -4,959.51 |
| Total 6100 · PAYROLL | 120,834.15 | 158,094.86 | -37,260.71 |
| 6200 · OFFICE EXPENSE | | | |
| 6205 · Service Agreement | 10,751.79 | 10,000.00 | 751.79 |
| 6210 · GASB 68 (PERS) | 0.00 | 800.00 | -800.00 |
| 6215 · Office Supplies | 338.99 | 1,000.00 | -661.01 |
| 6220 · Computer/Software | 5,129.29 | 5,000.00 | 129.29 |
| 6230 · Printing/Graphic Design | 0.00 | 500.00 | -500.00 |
| 6240 · Cell Phone | 315.00 | 420.00 | -105.00 |
| 6245 · Conference | 0.00 | 500.00 | -500.00 |
| 6250 · Meeting Expense | 594.95 | 1,600.00 | -1,005.05 |
| 6255 · Director Expense/Travel | 26.00 | 500.00 | -474.00 |
| 6260 · Director Fee | 4,300.00 | 5,000.00 | -700.00 |
| 6265 · Director Election | 353.20 | 500.00 | -146.80 |
| 6270 · Manager Travel/Parking | 37.00 | 50.00 | -13.00 |
| 6275 · Manager Meal/Entertainment | 11.94 | 100.00 | -88.06 |
| Total 6200 · OFFICE EXPENSE | 21,858.16 | 25,970.00 | -4,111.84 |
| 6300 · Other Expenses | | | |
| 6350 · Bank Charge | 0.05 | 150.00 | -149.95 |
| 6400 · Contributions & Subs | 750.00 | 1,250.00 | -500.00 |
| 6600 · Membership Dues | 6,624.00 | 6,560.64 | 63.36 |
| Total 6300 · Other Expenses | 7,374.05 | 7,960.64 | -586.59 |
| 6700 · INSURANCE | | | |
| 6710 · Insurance - Liability | 7,691.00 | 7,503.52 | 187.48 |
| 6720 · Insurance-Workers Comp. | 543.13 | 650.33 | -107.20 |
| Total 6700 · INSURANCE | 8,234.13 | 8,153.85 | 80.28 |
| 6800 · Consulting Expense | | | |
| 6810 · Audit | 7,000.00 | 7,000.00 | 0.00 |
| 6900 · Engineering | | | |
| 6901 · Eng. - General | 79,015.75 | 90,000.00 | -10,984.25 |
| 6905 · Eng.-BDCP/Waterfix/DCP | 4,151.99 | 5,000.00 | -848.01 |
| 6910 · Eng.-Assessments | 17,287.50 | 20,000.00 | -2,712.50 |
| 6912 · Eng.- Delta WQCP Update | 25,395.50 | 20,000.00 | 5,395.50 |
| Total 6900 · Engineering | 125,850.74 | 135,000.00 | -9,149.26 |
| 6950 · Legal Service | | | |
| 6951 · Legal-General | 116,160.00 | 150,000.00 | -33,840.00 |
| 6955 · Legal-BDCP/Waterfix/DCP | 11,356.81 | 10,000.00 | 1,356.81 |
| 6956 · Legal-CA Waterfix CEQA | 93,286.66 | 65,000.00 | 28,286.66 |
| 6957 · Legal - COA | 591.00 | 6,000.00 | -5,409.00 |
| 6958 · Legal - Delta WQCP Update | 0.00 | 20,000.00 | -20,000.00 |
| Total 6950 · Legal Service | 221,394.47 | 251,000.00 | -29,605.53 |
| Total 6800 · Consulting Expense | 354,245.21 | 393,000.00 | -38,754.79 |
| Total Expense | 896,264.40 | 1,364,414.35 | -468,149.95 |
| Net Ordinary Income | 143,119.00 | 410,625.87 | -267,506.87 |
| Net Income | 143,119.00 | 410,625.87 | -267,506.87 |