

NORTH DELTA WATER AGENCY

Transaction Report Exhibit A

As of July 28, 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Original Amount</u>	<u>Balance</u>
Jul 1 - 28, 22				2,625,224.76
07/11/2022	EFT	PERS	-7,307.00	2,617,917.76
07/14/2022		ACWA JPIA	180.62	2,618,098.38
07/15/2022		Interest LAIF	3,821.38	2,621,919.76
07/27/2022		Downey Brand LLP	-2,019.00	2,619,900.76
07/27/2022		M B K Engineers	-7,050.25	2,612,850.51
07/27/2022		Downey Brand LLP	-595.83	2,612,254.68
07/27/2022		State Compensation Fund	37.55	2,612,292.23
07/27/2022		CCVFCA	-2,541.86	2,609,750.37
07/27/2022	Eft	State Compensation Fund	-52.73	2,609,697.64
07/27/2022		CCVFCA	-169.01	2,609,528.63
07/27/2022		ACWA/JPIA	-1,745.10	2,607,783.53
07/27/2022	To Print	PERS	-1,469.06	2,606,314.47
07/27/2022	To Print	Employment Development Department	-465.04	2,605,849.43
07/27/2022	To Print	EFTPS	-2,734.98	2,603,114.45
07/28/2022		QuickBooks Payroll Service	-6,623.15	2,596,491.30
Jul 1 - 28, 22				<u>2,596,491.30</u>

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 2022

	Jul 22	Jul 21	\$ Change
Ordinary Income/Expense			
Income			
7000 · Interest	3,821.38	1,235.99	2,585.39
Total Income	3,821.38	1,235.99	2,585.39
Gross Profit	3,821.38	1,235.99	2,585.39
Expense			
Reconciliation Discrepancies	0.00	0.07	-0.07
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	771.49	767.79	3.70
6150 · Labor/Staff Salary - Other	9,691.09	9,141.09	550.00
Total 6150 · Labor/Staff Salary	10,462.58	9,908.88	553.70
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	799.05	758.63	40.42
6182 · Benefits-Unfunded Liability PER	7,307.00	6,557.00	750.00
6183 · Benefit - Health Insurance	787.12	828.54	-41.42
6184 · Benefit - Dental Insurance	46.23	46.23	0.00
6185 · Benefit - Life Insurance	27.50	24.00	3.50
6186 · Benefit - Vision Insurance	11.70	11.70	0.00
Total 6180 · Employee Benefit Expense	8,978.60	8,226.10	752.50
Total 6100 · PAYROLL	19,441.18	18,134.98	1,306.20
6200 · OFFICE EXPENSE			
6205 · Service Agreement	3,375.20	3,007.97	367.23
6215 · Office Supplies	41.60	4.75	36.85
6220 · Computer/Software	11.62	0.00	11.62
6240 · Cell Phone	35.00	35.00	0.00
6250 · Meeting Expense	120.00	0.00	120.00
6260 · Director Fee	400.00	900.00	-500.00
Total 6200 · OFFICE EXPENSE	3,983.42	3,947.72	35.70
6700 · INSURANCE			
6710 · Insurance - Liability	-180.62	0.00	-180.62
6720 · Insurance-Workers Comp.	15.18	187.75	-172.57
Total 6700 · INSURANCE	-165.44	187.75	-353.19
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	3,617.00	6,587.75	-2,970.75
6910 · Eng.-Assessments	3,044.25	3,929.25	-885.00
6920 · Eng.- Barriers	389.00	0.00	389.00
Total 6900 · Engineering	7,050.25	10,517.00	-3,466.75
6950 · Legal Service			
6951 · Legal-General	2,019.00	1,491.00	528.00
6956 · Legal-CA Waterfix CEQA	595.83	0.00	595.83
6957 · Legal - COA	0.00	2,436.00	-2,436.00
Total 6950 · Legal Service	2,614.83	3,927.00	-1,312.17
Total 6800 · Consulting Expense	9,665.08	14,444.00	-4,778.92

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 2022

	<u>Jul 22</u>	<u>Jul 21</u>	<u>\$ Change</u>
Total Expense	32,924.24	36,714.52	-3,790.28
Net Ordinary Income	-29,102.86	-35,478.53	6,375.67
Net Income	<u><u>-29,102.86</u></u>	<u><u>-35,478.53</u></u>	<u><u>6,375.67</u></u>

NORTH DELTA WATER AGENCY
Balance Sheet Prev Year Comparison Exhibit C

	Jul 28, 22	Jul 28, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
LAIF	2,044,886.34	1,512,949.77	531,936.57
NDWA Checking - First Northern	444,378.97	562,597.52	-118,218.55
NORTH DELTA WA-- F&M Bank	107,225.99	151,301.74	-44,075.75
Total Checking/Savings	2,596,491.30	2,226,849.03	369,642.27
Accounts Receivable			
Accounts Receivable	-42,572.24	-42,465.40	-106.84
Total Accounts Receivable	-42,572.24	-42,465.40	-106.84
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	2,589,230.52	2,219,695.09	369,535.43
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	2,589,230.52	2,219,695.09	369,535.43
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	2,126.02	2,384.28	-258.26
2110 - Direct Deposit Liabilities	-6,616.65	0.00	-6,616.65
Total Other Current Liabilities	4,445.37	11,320.28	-6,874.91
Total Current Liabilities	14,962.37	21,837.28	-6,874.91
Total Liabilities	14,962.37	21,837.28	-6,874.91
Equity			
Retained Earnings	2,592,514.93	2,220,393.83	372,121.10
Net Income	-18,246.78	-22,536.02	4,289.24

	<u>Jul 28, 22</u>	<u>Jul 28, 21</u>	<u>\$ Change</u>
Total Equity	<u>2,574,268.15</u>	<u>2,197,857.81</u>	<u>376,410.34</u>
TOTAL LIABILITIES & EQUITY	<u>2,589,230.52</u>	<u>2,219,695.09</u>	<u>369,535.43</u>

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

Cash Basis

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	0.00	447,018.80	-447,018.80
4030 · Handling Charges	0.00	-2,600.00	2,600.00
Total 4000 · Sacramento County	0.00	444,418.80	-444,418.80
4100 · San Joaquin County			
4110 · Assessments	0.00	97,892.21	-97,892.21
4130 · Handling Charges	0.00	-1,000.00	1,000.00
Total 4100 · San Joaquin County	0.00	96,892.21	-96,892.21
4200 · Solano County			
4210 · Assessments	0.00	504,485.61	-504,485.61
4230 · Handling Charges	0.00	-4,622.50	4,622.50
Total 4200 · Solano County	0.00	499,863.11	-499,863.11
4300 · Yolo County			
4310 · Assessments	0.00	703,056.30	-703,056.30
4330 · Handling Charges	0.00	-15,000.00	15,000.00
Total 4300 · Yolo County	0.00	688,056.30	-688,056.30
7000 · Interest	3,821.38	5,500.00	-1,678.62
Total Income	3,821.38	1,734,730.42	-1,730,909.04
Gross Profit	3,821.38	1,734,730.42	-1,730,909.04
Expense			
6000 · DWR CONTRACT	0.00	771,235.00	-771,235.00
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	771.49	9,316.31	-8,544.82
6150 · Labor/Staff Salary - Other	9,691.09	116,215.00	-106,523.91
Total 6150 · Labor/Staff Salary	10,462.58	125,531.31	-115,068.73
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	799.05	8,751.69	-7,952.64
6182 · Benefits-Unfunded Liability P...	7,307.00	7,540.55	-233.55
6183 · Benefit - Health Insurance	787.12	10,572.23	-9,785.11
6184 · Benefit - Dental Insurance	46.23	650.00	-603.77
6185 · Benefit - Life Insurance	27.50	312.00	-284.50
6186 · Benefit - Vision Insurance	11.70	141.00	-129.30
Total 6180 · Employee Benefit Expense	8,978.60	27,967.47	-18,988.87
Total 6100 · PAYROLL	19,441.18	153,498.78	-134,057.60
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	0.00	0.00	0.00
6205 · Service Agreement	3,375.20	10,000.00	-6,624.80
6210 · GASB 68 (PERS)	0.00	800.00	-800.00
6215 · Office Supplies	41.60	1,000.00	-958.40
6220 · Computer/Software	11.62	1,200.00	-1,188.38
6225 · Office Furniture	0.00	0.00	0.00
6230 · Printing/Graphic Design	0.00	500.00	-500.00
6235 · Notary Expense	0.00	0.00	0.00
6240 · Cell Phone	35.00	420.00	-385.00

	Jul '22 - Jun 23	Budget	\$ Over Budget
6245 · Conference	0.00	250.00	-250.00
6250 · Meeting Expense	120.00	1,600.00	-1,480.00
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	400.00	6,000.00	-5,600.00
6265 · Director Election	0.00	0.00	0.00
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	0.00	100.00	-100.00
6280 · Manager Misc. Expense	0.00	0.00	0.00
Total 6200 · OFFICE EXPENSE	3,983.42	22,420.00	-18,436.58
6300 · Other Expenses			
6350 · Bank Charge	0.00	150.00	-150.00
6400 · Contributions & Subs	0.00	1,250.00	-1,250.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	0.00	6,307.68	-6,307.68
8900 · Miscellaneous	0.00	0.00	0.00
Total 6300 · Other Expenses	0.00	7,707.68	-7,707.68
6700 · INSURANCE			
6710 · Insurance - Liability	-180.62	7,051.80	-7,232.42
6720 · Insurance-Workers Comp.	15.18	663.00	-647.82
Total 6700 · INSURANCE	-165.44	7,714.80	-7,880.24
6800 · Consulting Expense			
6810 · Audit	0.00	0.00	0.00
6900 · Engineering			
6901 · Eng. - General	3,617.00	75,000.00	-71,383.00
6905 · Eng.-BDCP/Waterfix/DCP	0.00	5,000.00	-5,000.00
6910 · Eng.-Assessments	3,044.25	15,000.00	-11,955.75
6911 · Eng.-Assessment Application	0.00	0.00	0.00
6912 · Eng.- Delta WQCP Update	0.00	5,000.00	-5,000.00
6920 · Eng.- Barriers	389.00	5,000.00	-4,611.00
Total 6900 · Engineering	7,050.25	105,000.00	-97,949.75
6950 · Legal Service			
6951 · Legal-General	2,019.00	45,000.00	-42,981.00
6955 · Legal-BDCP/Waterfix/DCP	0.00	10,000.00	-10,000.00
6956 · Legal-CA Waterfix CEQA	595.83	25,000.00	-24,404.17
6957 · Legal - COA	0.00	10,000.00	-10,000.00
6958 · Legal - Delta WQCP Update	0.00	20,000.00	-20,000.00
Total 6950 · Legal Service	2,614.83	110,000.00	-107,385.17
Total 6800 · Consulting Expense	9,665.08	215,000.00	-205,334.92
Total Expense	32,924.24	1,177,576.26	-1,144,652.02
Net Ordinary Income	-29,102.86	557,154.16	-586,257.02
Net Income	-29,102.86	557,154.16	-586,257.02