

NORTH DELTA WATER AGENCY  
Transaction Report Exhibit A  
As of June 30, 2017

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Original Amount</u>	<u>Balance</u>
Jun 17					1,261,414.23
	06/06/2017	6282	Downey Brand LLP	-2,707.07	1,258,707.16
	06/06/2017	6283	Downey Brand LLP	-40,246.06	1,218,461.10
	06/06/2017	6284	Downey Brand LLP	-10,790.89	1,207,670.21
	06/06/2017	6285	M B K Engineers	-12,705.52	1,194,964.69
	06/06/2017	6286	California Department of Water Resource:	-308,494.40	886,470.29
	06/13/2017	DEP	Yolo County Aseessments	169,559.69	1,056,029.98
	06/13/2017	181270	Reclamation District 2093	218.59	1,056,248.57
	06/13/2017		Anthem Settlement	26,597.10	1,082,845.67
	06/29/2017		QuickBooks Payroll Service	-5,644.75	1,077,200.92
	06/29/2017	6287	CCVFCA	-600.41	1,076,600.51
	06/30/2017	6287	Terry, Melinda T.	0.00	1,076,600.51
	06/30/2017	6288	Tiffany, Cindy L	0.00	1,076,600.51
	06/30/2017		Interest	54.96	1,076,655.47
	06/30/2017		Assessments	7,400.49	1,084,055.96
	06/30/2017	6288	PERS	-1,080.80	1,082,975.16
	06/30/2017	6289	EFTPS	-1,984.54	1,080,990.62
	06/30/2017	6290	Employment Development Department	-327.22	1,080,663.40
	06/30/2017	6297	Hester, Tom	-92.35	1,080,571.05
	06/30/2017	6298	Kuechler IV, Henry	-217.65	1,080,353.40
	06/30/2017	6299	Mello, Steven	-92.35	1,080,261.05
	06/30/2017	6300	Van Loben Sels, Carel D	-92.35	1,080,168.70
	06/30/2017	6296	M B K Engineers	-17,500.50	1,062,668.20
	06/30/2017	6291	Downey Brand LLP	-3,267.00	1,059,401.20
	06/30/2017	6292	Downey Brand LLP	-5,975.50	1,053,425.70
	06/30/2017	6293	Downey Brand LLP	-10,800.37	1,042,625.33
	06/30/2017	6294	Downey Brand LLP	-17,841.67	1,024,783.66
Jun 17					<u>1,024,783.66</u>

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
July 2016 through June 2017

	Jul '16 - Jun 17	Jul '15 - Jun 16	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	284,201.18	257,300.93	26,900.25
4020 · Direct Billing	26,530.52	20,597.87	5,932.65
4030 · Handling Charges	-2,438.62	-1,513.17	-925.45
<b>Total 4000 · Sacramento County</b>	<b>308,293.08</b>	<b>276,385.63</b>	<b>31,907.45</b>
<b>4100 · San Joaquin County</b>			
4110 · Assessments	75,657.88	66,850.89	8,806.99
4120 · Direct Billing	859.90	800.94	58.96
4130 · Handling Charges	-778.27	0.00	-778.27
<b>Total 4100 · San Joaquin County</b>	<b>75,739.51</b>	<b>67,651.83</b>	<b>8,087.68</b>
<b>4200 · Solano County</b>			
4210 · Assessments	357,842.22	262,645.48	95,196.74
4220 · Direct Billing	2,623.24	778.92	1,844.32
4230 · Handling Charges	-3,712.20	-3,392.98	-319.22
<b>Total 4200 · Solano County</b>	<b>356,753.26</b>	<b>260,031.42</b>	<b>96,721.84</b>
<b>4300 · Yolo County</b>			
4310 · Assessments	403,863.90	343,251.97	60,611.93
4320 · Direct Billing	12,991.74	7,820.82	5,170.92
4330 · Handling Charges	-12,963.16	-12,967.67	4.51
4340 · Interest	23.95	0.00	23.95
<b>Total 4300 · Yolo County</b>	<b>403,916.43</b>	<b>338,105.12</b>	<b>65,811.31</b>
<b>4400 · State of California</b>			
4410 · Solano	0.00	5,579.98	-5,579.98
4420 · Sacramento	19,015.47	9,230.07	9,785.40
4430 · Yolo	3,115.05	120,610.75	-117,495.70
<b>Total 4400 · State of California</b>	<b>22,130.52</b>	<b>135,420.80</b>	<b>-113,290.28</b>
7000 · Interest	3,901.49	2,515.40	1,386.09
7200 · Assessment Interest/Penalty	368.57	796.76	-428.19
7300 · Miscellaneous Income	26,597.10	0.00	26,597.10
<b>Total Income</b>	<b>1,197,699.96</b>	<b>1,080,906.96</b>	<b>116,793.00</b>
<b>Expense</b>			
Reconciliation Discrepancies	-0.10	0.00	-0.10
6000 · DWR CONTRACT	616,988.80	494,089.88	122,898.92
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	7,556.37	7,652.81	-96.44
6150 · Labor/Staff Salary - Other	94,619.00	92,457.80	2,161.20
<b>Total 6150 · Labor/Staff Salary</b>	<b>102,175.37</b>	<b>100,110.61</b>	<b>2,064.76</b>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	6,582.48	9,480.22	-2,897.74
6182 · Benefits-Unfunded Liability PER	3,353.85	0.00	3,353.85
6183 · Benefit - Health Insurance	6,928.45	6,052.68	875.77
6184 · Benefit - Dental Insurance	-245.82	946.63	-1,192.45
6185 · Benefit - Life Insurance	187.50	176.50	11.00
6186 · Benefit - Vision Insurance	117.00	111.15	5.85

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
July 2016 through June 2017

	Jul '16 - Jun 17	Jul '15 - Jun 16	\$ Change
<b>Total 6180 · Employee Benefit Expense</b>	16,923.46	16,767.18	156.28
<b>Total 6100 · PAYROLL</b>	119,098.83	116,877.79	2,221.04
<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	13,200.00	12,600.00	600.00
6210 · GASB 68 (PERS)	1,300.00	650.00	650.00
6215 · Office Supplies			
Office Supplies	0.00	41.79	-41.79
Quickbooks Subscription	0.00	259.50	-259.50
6215 · Office Supplies - Other	1,843.42	207.23	1,636.19
<b>Total 6215 · Office Supplies</b>	1,843.42	508.52	1,334.90
6220 · Computer/Software	543.96	4.60	539.36
6230 · Printing/Graphic Design	1,076.20	0.00	1,076.20
6235 · Notary Expense	580.78	285.32	295.46
6240 · Cell Phone	420.00	420.00	0.00
6245 · Conference	1,093.84	220.68	873.16
6250 · Meeting Expense	700.00	897.94	-197.94
6255 · Director Expense/Travel	2,721.52	1,214.34	1,507.18
6260 · Director Fee	3,300.00	3,900.00	-600.00
6265 · Director Election	0.00	285.35	-285.35
6270 · Manager Travel/Parking	10.50	10.00	0.50
6275 · Manager Meal/Entertainment	111.94	185.79	-73.85
<b>Total 6200 · OFFICE EXPENSE</b>	26,902.16	21,182.54	5,719.62
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	20.00	8.00	12.00
6400 · Contributions & Subs	1,000.00	2,073.00	-1,073.00
6600 · Membership Dues	5,830.00	5,155.00	675.00
<b>Total 6300 · Other Expenses</b>	6,850.00	7,236.00	-386.00
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	5,986.00	5,708.00	278.00
6720 · Insurance-Workers Comp.	1,369.90	780.48	589.42
<b>Total 6700 · INSURANCE</b>	7,355.90	6,488.48	867.42
<b>6800 · Consulting Expense</b>			
6810 · Audit	0.00	5,713.00	-5,713.00
6850 · General/Accounting	0.00	637.50	-637.50
6900 · Engineering			
6905 · Eng.-BDCP/ CA Waterfix	176,843.60	36,550.00	140,293.60
6910 · Eng.-Assessments	18,456.00	15,766.50	2,689.50
6915 · Eng.-Claims Procedure	0.00	15,967.86	-15,967.86
6920 · Eng.- Barriers	0.00	2,427.50	-2,427.50
6900 · Engineering - Other	31,115.59	65,427.58	-34,311.99
<b>Total 6900 · Engineering</b>	226,415.19	136,139.44	90,275.75
6950 · Legal Service			
6955 · Legal-BDCP	451,763.68	49,451.31	402,312.37
6960 · Legal-Claims Procedure/Process	0.00	4,675.00	-4,675.00
6950 · Legal Service - Other	32,644.32	32,679.26	-34.94
<b>Total 6950 · Legal Service</b>	484,408.00	86,805.57	397,602.43
<b>Total 6800 · Consulting Expense</b>	710,823.19	229,295.51	481,527.68

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
July 2016 through June 2017

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	<u>Jul '16 - Jun 17</u>	<u>Jul '15 - Jun 16</u>	<u>\$ Change</u>
<b>Total Expense</b>	1,488,018.78	875,170.20	612,848.58
<b>Net Ordinary Income</b>	-290,318.82	205,736.76	-496,055.58
<b>Net Income</b>	<u><u>-290,318.82</u></u>	<u><u>205,736.76</u></u>	<u><u>-496,055.58</u></u>

**NORTH DELTA WATER AGENCY**  
Balance Sheet Prev Year Comparison Exhibit C

	Jun 30, 17	Jun 30, 16	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
LAIF	679,421.94	775,866.09	-96,444.15
NORTH DELTA WA-- Rio Vista Bank	345,361.72	540,221.40	-194,859.68
<b>Total Checking/Savings</b>	<b>1,024,783.66</b>	<b>1,316,087.49</b>	<b>-291,303.83</b>
<b>Accounts Receivable</b>			
Accounts Receivable	-9.00	-8.00	-1.00
<b>Total Accounts Receivable</b>	<b>-9.00</b>	<b>-8.00</b>	<b>-1.00</b>
<b>Other Current Assets</b>			
Deposits	304.00	304.00	0.00
Prepaid Expenses	1,462.00	1,462.00	0.00
12000 · Undeposited Funds	844.89	0.00	844.89
<b>Total Other Current Assets</b>	<b>2,610.89</b>	<b>1,766.00</b>	<b>844.89</b>
<b>Total Current Assets</b>	<b>1,027,385.55</b>	<b>1,317,845.49</b>	<b>-290,459.94</b>
<b>Fixed Assets</b>			
Accum Depr - Equipment	-1,015.19	-1,015.19	0.00
Equipment	1,015.19	1,015.19	0.00
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,027,385.55</b>	<b>1,317,845.49</b>	<b>-290,459.94</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
Accrued Vacation	6,940.00	6,940.00	0.00
Payroll Liabilities	-141.12	0.00	-141.12
<b>Total Other Current Liabilities</b>	<b>6,798.88</b>	<b>6,940.00</b>	<b>-141.12</b>
<b>Total Current Liabilities</b>	<b>6,798.88</b>	<b>6,940.00</b>	<b>-141.12</b>
<b>Total Liabilities</b>	<b>6,798.88</b>	<b>6,940.00</b>	<b>-141.12</b>
<b>Equity</b>			
Retained Earnings	1,310,905.49	1,105,168.73	205,736.76
Net Income	-290,318.82	205,736.76	-496,055.58
<b>Total Equity</b>	<b>1,020,586.67</b>	<b>1,310,905.49</b>	<b>-290,318.82</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,027,385.55</b>	<b>1,317,845.49</b>	<b>-290,459.94</b>

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

Cash Basis

July 2016 through June 2017

	Jul '16 - Jun 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	284,201.18	290,165.56	-5,964.38
4020 · Direct Billing	26,530.52	-1,600.00	28,130.52
4030 · Handling Charges	-2,438.62		
<b>Total 4000 · Sacramento County</b>	308,293.08	288,565.56	19,727.52
<b>4100 · San Joaquin County</b>			
4110 · Assessments	75,657.88	75,636.38	21.50
4120 · Direct Billing	859.90		
4130 · Handling Charges	-778.27	-265.00	-513.27
<b>Total 4100 · San Joaquin County</b>	75,739.51	75,371.38	368.13
<b>4200 · Solano County</b>			
4210 · Assessments	357,842.22	371,201.32	-13,359.10
4220 · Direct Billing	2,623.24		
4230 · Handling Charges	-3,712.20	-3,712.00	-0.20
<b>Total 4200 · Solano County</b>	356,753.26	367,489.32	-10,736.06
<b>4300 · Yolo County</b>			
4310 · Assessments	403,863.90	405,168.00	-1,304.10
4320 · Direct Billing	12,991.74		
4330 · Handling Charges	-12,963.16	-12,994.00	30.84
4340 · Interest	23.95		
<b>Total 4300 · Yolo County</b>	403,916.43	392,174.00	11,742.43
<b>4400 · State of California</b>			
4420 · Sacramento	19,015.47		
4430 · Yolo	3,115.05		
<b>Total 4400 · State of California</b>	22,130.52		
7000 · Interest	3,901.49	1,500.00	2,401.49
7200 · Assessment Interest/Penalty	368.57		
7300 · Miscellaneous Income	26,597.10		
<b>Total Income</b>	1,197,699.96	1,125,100.26	72,599.70
<b>Expense</b>			
Reconciliation Discrepancies	-0.10		
<b>6000 · DWR CONTRACT</b>	616,988.80	496,369.46	120,619.34
<b>6100 · PAYROLL</b>			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	7,556.37	7,850.88	-294.51
6150 · Labor/Staff Salary - Other	94,619.00	95,224.84	-605.84
<b>Total 6150 · Labor/Staff Salary</b>	102,175.37	103,075.72	-900.35
<b>6180 · Employee Benefit Expense</b>			
6181 · Benefits - Retirement	6,582.48	6,238.09	344.39
6182 · Benefits-Unfunded Liability PER	3,353.85	3,500.00	-146.15
6183 · Benefit - Health Insurance	6,928.45	7,000.00	-71.55
6184 · Benefit - Dental Insurance	-245.82	510.00	-755.82
6185 · Benefit - Life Insurance	187.50	200.00	-12.50
6186 · Benefit - Vision Insurance	117.00	130.00	-13.00
<b>Total 6180 · Employee Benefit Expense</b>	16,923.46	17,578.09	-654.63

	Jul '16 - Jun 17	Budget	\$ Over Budget
<b>Total 6100 · PAYROLL</b>	119,098.83	120,653.81	-1,554.98
<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	13,200.00	13,200.00	0.00
6210 · GASB 68 (PERS)	1,300.00	650.00	650.00
6215 · Office Supplies	1,843.42	500.00	1,343.42
6220 · Computer/Software	543.96	1,250.00	-706.04
6230 · Printing/Graphic Design	1,076.20	3,000.00	-1,923.80
6235 · Notary Expense	580.78	600.00	-19.22
6240 · Cell Phone	420.00	420.00	0.00
6245 · Conference	1,093.84	3,000.00	-1,906.16
6250 · Meeting Expense	700.00	1,000.00	-300.00
6255 · Director Expense/Travel	2,721.52	1,500.00	1,221.52
6260 · Director Fee	3,300.00	4,000.00	-700.00
6265 · Director Election	0.00	500.00	-500.00
6270 · Manager Travel/Parking	10.50	100.00	-89.50
6275 · Manager Meal/Entertainment	111.94	600.00	-488.06
<b>Total 6200 · OFFICE EXPENSE</b>	26,902.16	30,320.00	-3,417.84
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	20.00		
6400 · Contributions & Subs	1,000.00	1,250.00	-250.00
6600 · Membership Dues	5,830.00	6,000.00	-170.00
8900 · Miscellaneous	0.00	500.00	-500.00
<b>Total 6300 · Other Expenses</b>	6,850.00	7,750.00	-900.00
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	5,986.00	5,879.24	106.76
6720 · Insurance-Workers Comp.	1,369.90	1,100.00	269.90
<b>Total 6700 · INSURANCE</b>	7,355.90	6,979.24	376.66
<b>6800 · Consulting Expense</b>			
<b>6900 · Engineering</b>			
6905 · Eng.-BD/CP/ CA Waterfix	176,843.60	70,000.00	106,843.60
6910 · Eng.-Assessments	18,456.00	16,500.00	1,956.00
6900 · Engineering - Other	31,115.59	70,000.00	-38,884.41
<b>Total 6900 · Engineering</b>	226,415.19	156,500.00	69,915.19
<b>6950 · Legal Service</b>			
6955 · Legal-BDCP	451,763.68	150,000.00	301,763.68
6950 · Legal Service - Other	32,644.32	50,000.00	-17,355.68
<b>Total 6950 · Legal Service</b>	484,408.00	200,000.00	284,408.00
<b>Total 6800 · Consulting Expense</b>	710,823.19	356,500.00	354,323.19
<b>Total Expense</b>	1,488,018.78	1,018,572.51	469,446.27
<b>Net Ordinary Income</b>	-290,318.82	106,527.75	-396,846.57
<b>Net Income</b>	<b>-290,318.82</b>	<b>106,527.75</b>	<b>-396,846.57</b>