

NORTH DELTA WATER AGENCY  
Transaction Report Exhibit A  
As of July 25, 2017

---

Date	Num	Name	Original Amount	Balance
Jul 1 - 25, 17				1,024,783.66
07/05/2017	6295	WALNUT GROVE COMM CHURCH ...	-300.00	1,024,483.66
07/06/2017			882.07	1,025,365.73
07/06/2017		California Department of Water Reso...	308,494.40	1,333,860.13
07/24/2017	6301	EFTPS	-61.20	1,333,798.93
07/25/2017	6302	Downey Brand LLP	-8,926.88	1,324,872.05
07/25/2017	6303	Downey Brand LLP	-14,624.00	1,310,248.05
07/25/2017	6304	Downey Brand LLP	-16,197.79	1,294,050.26
07/25/2017	6305	M B K Engineers	-8,359.17	1,285,691.09
07/25/2017	6306	Water Education Foundation	0.00	1,285,691.09
07/25/2017	6307	Trust for Conservation Innovation	-250.00	1,285,441.09
07/25/2017	6308	Water Education Foundation	-500.00	1,284,941.09
07/25/2017	6309	ACWA/JPIA	-3,231.72	1,281,709.37
07/25/2017	6310	PERS	-1,114.88	1,280,594.49
07/25/2017	6311	PERS	-332.84	1,280,261.65
07/25/2017	6312	Employment Development Department	-347.69	1,279,913.96
07/25/2017	6313	EFTPS	-2,125.92	1,277,788.04
07/25/2017	6314	State Compensation Fund	-347.75	1,277,440.29
Jul 1 - 25, 17				<u>1,277,440.29</u>

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
**July 1 - 25, 2017**

	Jul 1 - 25, 17	Jul 1 - 25, 16	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Sacramento County			
4020 · Direct Billing	0.00	348.42	-348.42
<b>Total 4000 · Sacramento County</b>	0.00	348.42	-348.42
4200 · Solano County			
4220 · Direct Billing	36.00	0.00	36.00
<b>Total 4200 · Solano County</b>	36.00	0.00	36.00
4300 · Yolo County			
4320 · Direct Billing	0.00	32.00	-32.00
<b>Total 4300 · Yolo County</b>	0.00	32.00	-32.00
7000 · Interest	0.00	1,055.55	-1,055.55
7200 · Assessment Interest/Penalty	1.18	136.11	-134.93
<b>Total Income</b>	37.18	1,572.08	-1,534.90
<b>Expense</b>			
6000 · DWR CONTRACT	-308,494.40	0.00	-308,494.40
6100 · PAYROLL			
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	566.65	0.00	566.65
6182 · Benefits-Unfunded Liability PER	332.84	0.00	332.84
6183 · Benefit - Health Insurance	2,926.00	1,308.38	1,617.62
6184 · Benefit - Dental Insurance	184.92	193.62	-8.70
6185 · Benefit - Life Insurance	74.00	37.00	37.00
6186 · Benefit - Vision Insurance	46.80	23.40	23.40
<b>Total 6180 · Employee Benefit Expense</b>	4,131.21	1,562.40	2,568.81
<b>Total 6100 · PAYROLL</b>	4,131.21	1,562.40	2,568.81
6200 · OFFICE EXPENSE			
6250 · Meeting Expense	300.00	0.00	300.00
<b>Total 6200 · OFFICE EXPENSE</b>	300.00	0.00	300.00
6300 · Other Expenses			
6400 · Contributions & Subs	750.00	500.00	250.00
<b>Total 6300 · Other Expenses</b>	750.00	500.00	250.00
6700 · INSURANCE			
6720 · Insurance-Workers Comp.	347.75	261.00	86.75
<b>Total 6700 · INSURANCE</b>	347.75	261.00	86.75
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	5,714.17	0.00	5,714.17
6905 · Eng.-BDCP/ CA Waterfix	2,645.00	0.00	2,645.00
<b>Total 6900 · Engineering</b>	8,359.17	0.00	8,359.17
6950 · Legal Service			
6951 · Legal-General	8,926.88	0.00	8,926.88
6955 · Legal-BDCP/ CA Waterfix	30,821.79	10,000.00	20,821.79
<b>Total 6950 · Legal Service</b>	39,748.67	10,000.00	29,748.67

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
**July 1 - 25, 2017**

---

	<u>Jul 1 - 25, 17</u>	<u>Jul 1 - 25, 16</u>	<u>\$ Change</u>
<b>Total 6800 · Consulting Expense</b>	<u>48,107.84</u>	<u>10,000.00</u>	<u>38,107.84</u>
<b>Total Expense</b>	<u>-254,857.60</u>	<u>12,323.40</u>	<u>-267,181.00</u>
<b>Net Ordinary Income</b>	<u>254,894.78</u>	<u>-10,751.32</u>	<u>265,646.10</u>
<b>Net Income</b>	<u><u>254,894.78</u></u>	<u><u>-10,751.32</u></u>	<u><u>265,646.10</u></u>

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

	Jul 25, 17	Jul 25, 16	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
LAIF	679,421.94	776,921.64	-97,499.70
NORTH DELTA WA-- Rio Vista Bank	598,018.35	528,414.53	69,603.82
<b>Total Checking/Savings</b>	1,277,440.29	1,305,336.17	-27,895.88
<b>Accounts Receivable</b>			
Accounts Receivable	-9.00	-8.00	-1.00
<b>Total Accounts Receivable</b>	-9.00	-8.00	-1.00
<b>Other Current Assets</b>			
Deposits	304.00	304.00	0.00
Prepaid Expenses	1,462.00	1,462.00	0.00
<b>Total Other Current Assets</b>	1,766.00	1,766.00	0.00
<b>Total Current Assets</b>	1,279,197.29	1,307,094.17	-27,896.88
<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>	0.00	0.00	0.00
<b>TOTAL ASSETS</b>	<b>1,279,197.29</b>	<b>1,307,094.17</b>	<b>-27,896.88</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	-3,224.16	0.00	-3,224.16
<b>Total Other Current Liabilities</b>	3,715.84	6,940.00	-3,224.16
<b>Total Current Liabilities</b>	3,715.84	6,940.00	-3,224.16
<b>Total Liabilities</b>	3,715.84	6,940.00	-3,224.16
<b>Equity</b>			
Retained Earnings	1,020,586.67	1,310,905.49	-290,318.82
Net Income	254,894.78	-10,751.32	265,646.10
<b>Total Equity</b>	1,275,481.45	1,300,154.17	-24,672.72
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,279,197.29</b>	<b>1,307,094.17</b>	<b>-27,896.88</b>

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

Cash Basis

July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	0.00	362,641.57	-362,641.57
4030 · Handling Charges	0.00	-2,500.00	2,500.00
<b>Total 4000 · Sacramento County</b>	<b>0.00</b>	<b>360,141.57</b>	<b>-360,141.57</b>
<b>4100 · San Joaquin County</b>			
4110 · Assessments	0.00	78,951.90	-78,951.90
4130 · Handling Charges	0.00	-1,000.00	1,000.00
<b>Total 4100 · San Joaquin County</b>	<b>0.00</b>	<b>77,951.90</b>	<b>-77,951.90</b>
<b>4200 · Solano County</b>			
4210 · Assessments	0.00	408,739.79	-408,739.79
4220 · Direct Billing	36.00		
4230 · Handling Charges	0.00	-4,087.40	4,087.40
<b>Total 4200 · Solano County</b>	<b>36.00</b>	<b>404,652.39</b>	<b>-404,616.39</b>
<b>4300 · Yolo County</b>			
4310 · Assessments	0.00	571,504.99	-571,504.99
4330 · Handling Charges	0.00	-14,000.00	14,000.00
<b>Total 4300 · Yolo County</b>	<b>0.00</b>	<b>557,504.99</b>	<b>-557,504.99</b>
7000 · Interest	0.00	2,500.00	-2,500.00
7200 · Assessment Interest/Penalty	1.18		
<b>Total Income</b>	<b>37.18</b>	<b>1,402,750.85</b>	<b>-1,402,713.67</b>
<b>Expense</b>			
6000 · DWR CONTRACT	-308,494.40	616,988.00	-925,482.40
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	651.46	7,783.06	-7,131.60
6150 · Labor/Staff Salary - Other	8,122.42	97,391.00	-89,268.58
<b>Total 6150 · Labor/Staff Salary</b>	<b>8,773.88</b>	<b>105,174.06</b>	<b>-96,400.18</b>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	566.65	6,779.95	-6,213.30
6182 · Benefits-Unfunded Liability PER	332.84	3,852.00	-3,519.16
6183 · Benefit - Health Insurance	2,926.00	10,094.70	-7,168.70
6184 · Benefit - Dental Insurance	184.92	637.97	-453.05
6185 · Benefit - Life Insurance	74.00	258.75	-184.75
6186 · Benefit - Vision Insurance	46.80	161.46	-114.66
<b>Total 6180 · Employee Benefit Expense</b>	<b>4,131.21</b>	<b>21,784.83</b>	<b>-17,653.62</b>
<b>Total 6100 · PAYROLL</b>	<b>12,905.09</b>	<b>126,958.89</b>	<b>-114,053.80</b>
6200 · OFFICE EXPENSE			
6205 · Service Agreement	0.00	13,800.00	-13,800.00
6210 · GASB 68 (PERS)	0.00	1,339.00	-1,339.00
6215 · Office Supplies	0.00	500.00	-500.00
6220 · Computer/Software	0.00	1,400.00	-1,400.00
6230 · Printing/Graphic Design	0.00	150.00	-150.00
6240 · Cell Phone	0.00	420.00	-420.00
6245 · Conference	0.00	1,000.00	-1,000.00
6250 · Meeting Expense	300.00	1,000.00	-700.00
6255 · Director Expense/Travel	16.80	2,500.00	-2,483.20

	<u>Jul '17 - Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6260 · Director Fee	400.00	3,200.00	-2,800.00
6265 · Director Election	0.00	250.00	-250.00
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	0.00	300.00	-300.00
<b>Total 6200 · OFFICE EXPENSE</b>	<b>716.80</b>	<b>25,909.00</b>	<b>-25,192.20</b>
6300 · Other Expenses			
6400 · Contributions & Subs	750.00	1,250.00	-500.00
6600 · Membership Dues	0.00	6,413.00	-6,413.00
8900 · Miscellaneous	0.00	500.00	-500.00
<b>Total 6300 · Other Expenses</b>	<b>750.00</b>	<b>8,163.00</b>	<b>-7,413.00</b>
6700 · INSURANCE			
6710 · Insurance - Liability	0.00	6,200.00	-6,200.00
6720 · Insurance-Workers Comp.	347.75	1,425.00	-1,077.25
<b>Total 6700 · INSURANCE</b>	<b>347.75</b>	<b>7,625.00</b>	<b>-7,277.25</b>
6800 · Consulting Expense			
6810 · Audit	0.00	6,000.00	-6,000.00
6900 · Engineering			
6901 · Eng. - General	5,714.17	70,000.00	-64,285.83
6905 · Eng.-BDCP/ CA Waterfix	2,645.00	35,000.00	-32,355.00
6910 · Eng.-Assessments	0.00	20,000.00	-20,000.00
6911 · Eng.-Assessment Application	0.00	30,000.00	-30,000.00
6900 · Engineering - Other	0.00	0.00	0.00
<b>Total 6900 · Engineering</b>	<b>8,359.17</b>	<b>155,000.00</b>	<b>-146,640.83</b>
6950 · Legal Service			
6951 · Legal-General	8,926.88	40,000.00	-31,073.12
6955 · Legal-BDCP/ CA Waterfix	30,821.79	175,000.00	-144,178.21
6960 · Legal-Claims Procedure/Proce...	0.00	30,000.00	-30,000.00
<b>Total 6950 · Legal Service</b>	<b>39,748.67</b>	<b>245,000.00</b>	<b>-205,251.33</b>
<b>Total 6800 · Consulting Expense</b>	<b>48,107.84</b>	<b>406,000.00</b>	<b>-357,892.16</b>
<b>Total Expense</b>	<b>-245,666.92</b>	<b>1,191,643.89</b>	<b>-1,437,310.81</b>
<b>Net Ordinary Income</b>	<b>245,704.10</b>	<b>211,106.96</b>	<b>34,597.14</b>
<b>Net Income</b>	<b>245,704.10</b>	<b>211,106.96</b>	<b>34,597.14</b>