

NORTH DELTA WATER AGENCY

Transaction Report Exhibit A

As of November 29, 2017

Date	Num	Name	Original Amount	Balance
Sep 28 - Nov 29, 17				1,250,410.99
09/28/2017		QuickBooks Payroll Service	-5,782.64	1,244,628.35
09/28/2017	6336	California Department of Water Resour	-308,494.40	936,133.95
09/30/2017		Interest	50.87	936,184.82
10/03/2017	6337	PERS	-1,114.88	935,069.94
10/03/2017	6338	EFTPS	-2,064.74	933,005.20
10/03/2017	6339	M B K Engineers	-3,415.00	929,590.20
10/03/2017	6340	Downey Brand LLP	-12,560.78	917,029.42
10/03/2017	6341	Downey Brand LLP	-2,150.00	914,879.42
10/03/2017	6342	Employment Development Department	-347.68	914,531.74
10/12/2017	EFT	PERS	-333.27	914,198.47
10/13/2017		Interest	1,846.66	916,045.13
10/30/2017		QuickBooks Payroll Service	-5,782.64	910,262.49
10/31/2017		Interest	45.41	910,307.90
11/02/2017		Direct Bill Assessments	9,984.44	920,292.34
11/02/2017	6343	PERS	-1,114.88	919,177.46
11/02/2017	6344	Employment Development Department	-347.69	918,829.77
11/02/2017	6345	EFTPS	-2,064.72	916,765.05
11/02/2017	6346	ACWA/JPIA	-1,615.86	915,149.19
11/02/2017	6347	ACWA	-5,830.00	909,319.19
11/05/2017		State Compensation Fund	-347.75	908,971.44
11/08/2017		Direct Bill Assessments	501.80	909,473.24
11/08/2017		Direct Bill Assessments	141,077.02	1,050,550.26
11/21/2017		Direct Bill Assessments	6,930.84	1,057,481.10
11/29/2017		QuickBooks Payroll Service	-5,782.64	1,051,698.46
11/29/2017		Downey Brand LLP	-1,289.00	1,050,409.46
11/29/2017		Downey Brand LLP	-2,305.00	1,048,104.46
11/29/2017		Downey Brand LLP	-1,482.30	1,046,622.16
11/29/2017		Downey Brand LLP	-12,765.63	1,033,856.53
11/29/2017		Downey Brand LLP	-34,250.06	999,606.47
11/29/2017		M B K Engineers	-2,508.00	997,098.47
11/29/2017	6349	Hester, Tom	-92.35	997,006.12
11/29/2017	6350	Kuechler IV, Henry	-217.65	996,788.47
11/29/2017	6351	Mello, Steven	-92.35	996,696.12
11/29/2017	6352	Hester, Tom	-92.35	996,603.77
11/29/2017	6353	Kuechler IV, Henry	-217.65	996,386.12
11/29/2017	6355	Van Loben Sels, Carel D	-100.75	996,285.37
11/29/2017	6354	Mello, Steven	-92.35	996,193.02
11/29/2017	To Print	PERS	-1,114.88	995,078.14
11/29/2017	To Print	Employment Development Department	-347.68	994,730.46
11/29/2017	To Print	EFTPS	-2,171.84	992,558.62
11/29/2017		ACWA/JPIA	-1,615.86	990,942.76
Sep 28 - Nov 29, 17				<u>990,942.76</u>

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
 July 1 through November 29, 2017

	Jul 1 - Nov 29, 17	Jul 1 - Nov 29, 16	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	0.00	0.00	0.00
4020 · Direct Billing	6,686.66	9,181.70	-2,495.04
Total 4000 · Sacramento County	6,686.66	9,181.70	-2,495.04
4100 · San Joaquin County			
4120 · Direct Billing	833.64	716.14	117.50
Total 4100 · San Joaquin County	833.64	716.14	117.50
4200 · Solano County			
4220 · Direct Billing	7,692.22	232.32	7,459.90
Total 4200 · Solano County	7,692.22	232.32	7,459.90
4300 · Yolo County			
4310 · Assessments	-20,079.17	0.00	-20,079.17
4320 · Direct Billing	9,501.90	5,399.32	4,102.58
4340 · Interest	0.00	0.00	0.00
Total 4300 · Yolo County	-10,577.27	5,399.32	-15,976.59
4400 · State of California			
4420 · Sacramento	148.10	0.00	148.10
4430 · Yolo	133,165.78	0.00	133,165.78
Total 4400 · State of California	133,313.88	0.00	133,313.88
7000 · Interest	2,047.64	1,345.28	702.36
7200 · Assessment Interest/Penalty	1.18	269.11	-267.93
Total Income	139,997.95	17,143.87	122,854.08
Gross Profit	139,997.95	17,143.87	122,854.08
Expense			
Reconciliation Discrepancies	0.00	-0.10	0.10
6000 · DWR CONTRACT	0.00	0.00	0.00
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	2,629.71	2,586.18	43.53
6150 · Labor/Staff Salary - Other	32,496.18	31,544.00	952.18
Total 6150 · Labor/Staff Salary	35,125.89	34,130.18	995.71
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	2,833.25	2,194.16	639.09
6182 · Benefits-Unfunded Liability PER	999.38	1,219.00	-219.62
6183 · Benefit - Health Insurance	5,120.50	3,925.14	1,195.36
6184 · Benefit - Dental Insurance	323.61	-430.74	754.35
6185 · Benefit - Life Insurance	129.50	113.00	16.50
6186 · Benefit - Vision Insurance	81.90	70.20	11.70
Total 6180 · Employee Benefit Expense	9,488.14	7,090.76	2,397.38
Total 6100 · PAYROLL	44,614.03	41,220.94	3,393.09
6200 · OFFICE EXPENSE			
6205 · Service Agreement	3,300.00	4,400.00	-1,100.00
6210 · GASB 68 (PERS)	700.00	1,300.00	-600.00

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
 July 1 through November 29, 2017

	Jul 1 - Nov 29, 17	Jul 1 - Nov 29, 16	\$ Change
6215 · Office Supplies	29.05	78.50	-49.45
6220 · Computer/Software	171.84	137.98	33.86
6230 · Printing/Graphic Design	425.40	0.00	425.40
6235 · Notary Expense	0.00	580.78	-580.78
6240 · Cell Phone	105.00	140.00	-35.00
6245 · Conference	125.00	125.00	0.00
6250 · Meeting Expense	300.00	240.00	60.00
6255 · Director Expense/Travel	275.80	1,362.62	-1,086.82
6260 · Director Fee	1,100.00	1,400.00	-300.00
6265 · Director Election	284.85	0.00	284.85
6275 · Manager Meal/Entertainment	0.00	46.00	-46.00
Total 6200 · OFFICE EXPENSE	6,816.94	9,810.88	-2,993.94
6300 · Other Expenses			
6400 · Contributions & Subs	750.00	500.00	250.00
6600 · Membership Dues	5,830.00	0.00	5,830.00
Total 6300 · Other Expenses	6,580.00	500.00	6,080.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,980.00	5,986.00	-6.00
6720 · Insurance-Workers Comp.	695.50	522.00	173.50
Total 6700 · INSURANCE	6,675.50	6,508.00	167.50
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	9,457.50	0.00	9,457.50
6905 · Eng.-BDCP/ CA Waterfix	460.00	93,331.25	-92,871.25
6910 · Eng.-Assessments	1,620.00	6,692.50	-5,072.50
6911 · Eng.-Assessment Application	2,846.00	0.00	2,846.00
6900 · Engineering - Other	0.00	6,918.98	-6,918.98
Total 6900 · Engineering	14,383.50	106,942.73	-92,559.23
6950 · Legal Service			
6951 · Legal-General	4,432.00	0.00	4,432.00
6955 · Legal-BDCP/ CA Waterfix	65,171.97	198,875.38	-133,703.41
6950 · Legal Service - Other	0.00	1,912.50	-1,912.50
Total 6950 · Legal Service	69,603.97	200,787.88	-131,183.91
Total 6800 · Consulting Expense	83,987.47	307,730.61	-223,743.14
Total Expense	148,673.94	365,770.33	-217,096.39
Net Ordinary Income	-8,675.99	-348,626.46	339,950.47
Net Income	-8,675.99	-348,626.46	339,950.47

NORTH DELTA WATER AGENCY
Balance Sheet Prev Year Comparison Exhibit C

	Nov 29, 17	Nov 29, 16	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
LAIF	684,136.00	778,102.13	-93,966.13
NORTH DELTA WA-- Rio Vista Bank	306,806.76	172,480.20	134,326.56
Total Checking/Savings	990,942.76	950,582.33	40,360.43
Accounts Receivable			
Accounts Receivable	-9.00	-9.00	0.00
Total Accounts Receivable	-9.00	-9.00	0.00
Other Current Assets			
Deposits	417.00	304.00	113.00
Prepaid Expenses	1,509.00	1,439.00	70.00
12000 · Undeposited Funds	0.00	3,387.18	-3,387.18
Total Other Current Assets	1,926.00	5,130.18	-3,204.18
Total Current Assets	992,859.76	955,703.51	37,156.25
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	992,859.76	955,703.51	37,156.25
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Accrued Vacation	8,326.00	7,341.00	985.00
Payroll Liabilities	-3,162.97	-141.12	-3,021.85
2110 · Direct Deposit Liabilities	-5,776.14	0.00	-5,776.14
Total Other Current Liabilities	-613.11	7,199.88	-7,812.99
Total Current Liabilities	-613.11	7,199.88	-7,812.99
Total Liabilities	-613.11	7,199.88	-7,812.99
Equity			
Retained Earnings	1,002,148.86	1,297,130.09	-294,981.23
Net Income	-8,675.99	-348,626.46	339,950.47
Total Equity	993,472.87	948,503.63	44,969.24
TOTAL LIABILITIES & EQUITY	992,859.76	955,703.51	37,156.25

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

Cash Basis

July 1 through November 29, 2017

	Jul 1 - Nov 29, 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Benefit Charge	0.00	0.00	0.00
INCOME			
REFUND	0.00	0.00	0.00
INCOME - Other	0.00	0.00	0.00
Total INCOME	0.00	0.00	0.00
4000 · Sacramento County			
4010 · Assessments	0.00	362,641.57	-362,641.57
4020 · Direct Billing	6,686.66	0.00	6,686.66
4030 · Handling Charges	0.00	-2,500.00	2,500.00
4040 · Interest	0.00	0.00	0.00
4000 · Sacramento County - Other	0.00	0.00	0.00
Total 4000 · Sacramento County	6,686.66	360,141.57	-353,454.91
4100 · San Joaquin County			
4110 · Assessments	0.00	78,951.90	-78,951.90
4120 · Direct Billing	833.64	0.00	833.64
4130 · Handling Charges	0.00	-1,000.00	1,000.00
4140 · Interest	0.00	0.00	0.00
4100 · San Joaquin County - Other	0.00	0.00	0.00
Total 4100 · San Joaquin County	833.64	77,951.90	-77,118.26
4200 · Solano County			
4210 · Assessments	0.00	408,739.79	-408,739.79
4220 · Direct Billing	7,692.22	0.00	7,692.22
4230 · Handling Charges	0.00	-4,087.40	4,087.40
4240 · Interest	0.00	0.00	0.00
4200 · Solano County - Other	0.00	0.00	0.00
Total 4200 · Solano County	7,692.22	404,652.39	-396,960.17
4300 · Yolo County			
4310 · Assessments	-20,079.17	571,504.99	-591,584.16
4320 · Direct Billing	9,501.90	0.00	9,501.90
4330 · Handling Charges	0.00	-14,000.00	14,000.00
4340 · Interest	0.00	0.00	0.00
4300 · Yolo County - Other	0.00	0.00	0.00
Total 4300 · Yolo County	-10,577.27	557,504.99	-568,082.26
4400 · State of California			
4410 · Solano	0.00	0.00	0.00
4420 · Sacramento	148.10	0.00	148.10
4430 · Yolo	133,165.78	0.00	133,165.78
4400 · State of California - Other	0.00	0.00	0.00
Total 4400 · State of California	133,313.88	0.00	133,313.88
7000 · Interest	2,047.64	2,500.00	-452.36
7200 · Assessment Interest/Penalty	1.18	0.00	1.18
7300 · Miscellaneous Income	0.00	0.00	0.00
Total Income	139,997.95	1,402,750.85	-1,262,752.90
Cost of Goods Sold			
50000 · Cost of Goods Sold	0.00	0.00	0.00
Total COGS	0.00	0.00	0.00

	Jul 1 - Nov 29, 17	Budget	\$ Over Budget
Gross Profit	139,997.95	1,402,750.85	-1,262,752.90
Expense			
Contingency Reserve	0.00	0.00	0.00
EVENT			
Prop 218 Election	0.00	0.00	0.00
EVENT - Other	0.00	0.00	0.00
Total EVENT	0.00	0.00	0.00
Handling Charges	0.00	0.00	0.00
Payroll Expenses	0.00	0.00	0.00
Reconciliation Discrepancies	0.00	0.00	0.00
RESERVE	0.00	0.00	0.00
6000 · DWR CONTRACT	0.00	616,988.00	-616,988.00
6100 · PAYROLL			
Deferred Compensation	0.00	0.00	0.00
6150 · Labor/Staff Salary			
Auto Allowance	0.00	0.00	0.00
6151 · Taxes - Employer Share			
Federal	0.00	0.00	0.00
State	0.00	0.00	0.00
6151 · Taxes - Employer Share - Oth...	2,629.71	7,783.06	-5,153.35
Total 6151 · Taxes - Employer Share	2,629.71	7,783.06	-5,153.35
6150 · Labor/Staff Salary - Other	32,496.18	97,391.00	-64,894.82
Total 6150 · Labor/Staff Salary	35,125.89	105,174.06	-70,048.17
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	2,833.25	6,779.95	-3,946.70
6182 · Benefits-Unfunded Liability PER	999.38	3,852.00	-2,852.62
6183 · Benefit - Health Insurance	5,120.50	10,094.70	-4,974.20
6184 · Benefit - Dental Insurance	323.61	637.97	-314.36
6185 · Benefit - Life Insurance	129.50	258.75	-129.25
6186 · Benefit - Vision Insurance	81.90	161.46	-79.56
6180 · Employee Benefit Expense - Ot...	0.00	0.00	0.00
Total 6180 · Employee Benefit Expense	9,488.14	21,784.83	-12,296.69
6840 · Unemployment	0.00	0.00	0.00
6100 · PAYROLL - Other	0.00	0.00	0.00
Total 6100 · PAYROLL	44,614.03	126,958.89	-82,344.86
6200 · OFFICE EXPENSE			
Direct Billing	0.00	0.00	0.00
Parking	0.00	0.00	0.00
Transfer fee	0.00	0.00	0.00
6205 · Service Agreement	3,300.00	13,800.00	-10,500.00
6210 · GASB 68 (PERS)	700.00	1,339.00	-639.00
6215 · Office Supplies			
Computer Equipment	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00
Quickbooks Subscription	0.00	0.00	0.00
6215 · Office Supplies - Other	29.05	500.00	-470.95
Total 6215 · Office Supplies	29.05	500.00	-470.95
6220 · Computer/Software	171.84	1,400.00	-1,228.16
6225 · Office Furniture	0.00	0.00	0.00
6230 · Printing/Graphic Design	425.40	150.00	275.40
6235 · Notary Expense	0.00	0.00	0.00

	Jul 1 - Nov 29, 17	Budget	\$ Over Budget
6240 · Cell Phone	105.00	420.00	-315.00
6245 · Conference	125.00	1,000.00	-875.00
6250 · Meeting Expense	300.00	1,000.00	-700.00
6255 · Director Expense/Travel	275.80	2,500.00	-2,224.20
6260 · Director Fee	1,100.00	3,200.00	-2,100.00
6265 · Director Election	284.85	250.00	34.85
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	0.00	300.00	-300.00
6280 · Manager Misc. Expense	0.00	0.00	0.00
6200 · OFFICE EXPENSE - Other	0.00	0.00	0.00
Total 6200 · OFFICE EXPENSE	6,816.94	25,909.00	-19,092.06
6300 · Other Expenses			
6350 · Bank Charge			
Bank Checks	0.00	0.00	0.00
6350 · Bank Charge - Other	0.00	0.00	0.00
Total 6350 · Bank Charge	0.00	0.00	0.00
6400 · Contributions & Subs	750.00	1,250.00	-500.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	5,830.00	6,413.00	-583.00
8900 · Miscellaneous	0.00	500.00	-500.00
6300 · Other Expenses - Other	0.00	0.00	0.00
Total 6300 · Other Expenses	6,580.00	8,163.00	-1,583.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,980.00	6,200.00	-220.00
6720 · Insurance-Workers Comp.	695.50	1,425.00	-729.50
6700 · INSURANCE - Other	0.00	0.00	0.00
Total 6700 · INSURANCE	6,675.50	7,625.00	-949.50
6800 · Consulting Expense			
BDCP	0.00	0.00	0.00
Contract Admin & Enforcement	0.00	0.00	0.00
Data Processing	0.00	0.00	0.00
6810 · Audit	0.00	6,000.00	-6,000.00
6850 · General/Accounting	0.00	0.00	0.00
6900 · Engineering			
6901 · Eng. - General	9,457.50	70,000.00	-60,542.50
6905 · Eng.-BDCP/ CA Waterfix	460.00	35,000.00	-34,540.00
6910 · Eng.-Assessments	1,620.00	20,000.00	-18,380.00
6911 · Eng.-Assessment Application	2,846.00	30,000.00	-27,154.00
6915 · Eng.-Claims Procedure	0.00	0.00	0.00
6920 · Eng.- Barriers	0.00	0.00	0.00
6900 · Engineering - Other	0.00	0.00	0.00
Total 6900 · Engineering	14,383.50	155,000.00	-140,616.50
6950 · Legal Service			
6951 · Legal-General	4,432.00	40,000.00	-35,568.00
6955 · Legal-BDCP/ CA Waterfix	65,171.97	175,000.00	-109,828.03
6960 · Legal-Claims Procedure/Process	0.00	30,000.00	-30,000.00
6965 · Legal-Services Barriers	0.00	0.00	0.00
6950 · Legal Service - Other	0.00	0.00	0.00
Total 6950 · Legal Service	69,603.97	245,000.00	-175,396.03
6800 · Consulting Expense - Other	0.00	0.00	0.00

	<u>Jul 1 - Nov 29, 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 6800 · Consulting Expense	83,987.47	406,000.00	-322,012.53
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	<u>148,673.94</u>	<u>1,191,643.89</u>	<u>-1,042,969.95</u>
Net Ordinary Income	-8,675.99	211,106.96	-219,782.95
Other Income/Expense			
Other Income			
Interest Income	0.00	0.00	0.00
Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u>-8,675.99</u>	<u>211,106.96</u>	<u>-219,782.95</u>