

NORTH DELTA WATER AGENCY
Transaction Report Exhibit A

As of June 30, 2022

Date	Num	Name	Original Amount	Balance
Jun 22				2,649,786.52
06/03/2022		Yolo County	201,375.47	2,851,161.99
06/07/2022	1183	ACWA/JPIA Insurance	-1,745.10	2,849,416.89
06/07/2022	1184	M B K Engineers	-10,333.75	2,839,083.14
06/07/2022	1185	Downey Brand LLP	-4,086.00	2,834,997.14
06/07/2022	1186	Downey Brand LLP	-170.00	2,834,827.14
06/07/2022	1187	CCVFCA	-127.42	2,834,699.72
06/07/2022	1188	PERS	-1,390.71	2,833,309.01
06/07/2022	1189	Employment Development Department	-416.57	2,832,892.44
06/07/2022	1190	EFTPS	-2,636.54	2,830,255.90
06/10/2022	EFT	QuickBooks	-259.75	2,829,996.15
06/24/2022		Sacramento Count	115,583.66	2,945,579.81
06/29/2022		QuickBooks Payroll Service	-6,294.28	2,939,285.53
06/29/2022	1196	California Department of Water Resource	-292,318.66	2,646,966.87
06/29/2022	1197	M B K Engineers	-11,062.50	2,635,904.37
06/29/2022	1198	Downey Brand	-6,402.50	2,629,501.87
06/29/2022	1199	Downey Brand LLP	-2,533.50	2,626,968.37
06/29/2022	1207	PERS	-1,390.71	2,625,577.66
06/29/2022	1208	Employment Development Department	-416.56	2,625,161.10
06/29/2022	1209	EFTPS	-2,575.34	2,622,585.76
06/29/2022	1200	CCVFCA	-166.66	2,622,419.10
06/29/2022	1201	ACWA/JPIA Insurance	-1,745.10	2,620,674.00
06/29/2022	1210	CCVFCA	-3,401.64	2,617,272.36
06/30/2022	1202	Kuechler IV, Henry	-92.35	2,617,180.01
06/30/2022	1203	Mello, Steven	-92.35	2,617,087.66
06/30/2022	1204	Slater, Thomas	-92.35	2,616,995.31
06/30/2022	DD1168	Terry, Melinda T.	0.00	2,616,995.31
06/30/2022	DD1169	Tiffany, Cindy L	0.00	2,616,995.31
06/30/2022	1205	van Loben Sels, Justin	-92.35	2,616,902.96
06/30/2022	1206	van Loben Sels, Mark	-92.35	2,616,810.61
06/30/2022		Solano County	8,414.18	2,625,224.79
06/30/2022		Adjustment - Bank Reconciliation	-1.00	2,625,223.79
06/30/2022		Interest	0.97	2,625,224.76
Jun 22				<u><u>2,625,224.76</u></u>

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 2021 through June 2022

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	344,206.03	335,311.66	8,894.37
4020 · Direct Billing	25,472.38	24,922.86	549.52
4030 · Handling Charges	-1,150.26	-2,424.82	1,274.56
4040 · Interest	206.00	164.36	41.64
Total 4000 · Sacramento County	368,734.15	357,974.06	10,760.09
4100 · San Joaquin County			
4110 · Assessments	90,601.92	85,927.50	4,674.42
4120 · Direct Billing	385.00	400.60	-15.60
4130 · Handling Charges	-906.02	-859.28	-46.74
4140 · Interest	55.00	713.98	-658.98
Total 4100 · San Joaquin County	90,135.90	86,182.80	3,953.10
4200 · Solano County			
4210 · Assessments	424,576.87	407,037.28	17,539.59
4220 · Direct Billing	7,313.04	11,562.30	-4,249.26
4230 · Handling Charges	-4,246.40	-4,071.18	-175.22
Total 4200 · Solano County	427,643.51	414,528.40	13,115.11
4300 · Yolo County			
4310 · Assessments	474,619.02	455,559.80	19,059.22
4320 · Direct Billing	14,208.90	12,445.74	1,763.16
4330 · Handling Charges	-12,960.42	-12,933.95	-26.47
4340 · Interest	178.50	414.81	-236.31
Total 4300 · Yolo County	476,046.00	455,486.40	20,559.60
4400 · State of California			
4410 · Solano	21,944.52	21,039.08	905.44
4420 · Sacramento	341.13	1,661.55	-1,320.42

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 2021 through June 2022

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change
4430 · Yolo	158,615.37	152,088.71	6,526.66
Total 4400 · State of California	180,901.02	174,789.34	6,111.68
7000 · Interest	4,363.03	6,472.52	-2,109.49
7200 · Assessment Interest/Penalty	1.21	18.93	-17.72
Total Income	1,547,824.82	1,495,452.45	52,372.37
Gross Profit	1,547,824.82	1,495,452.45	52,372.37
Expense			
Reconciliation Discrepancies	1.37	-0.29	1.66
6000 · DWR CONTRACT	765,292.77	615,718.03	149,574.74
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	9,320.45	9,128.21	192.24
6150 · Labor/Staff Salary - Other	114,709.33	110,998.96	3,710.37
Total 6150 · Labor/Staff Salary	124,029.78	120,127.17	3,902.61
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	8,049.20	10,965.57	-2,916.37
6182 · Benefits-Unfunded Liability PER	6,557.00	5,700.00	857.00
6183 · Benefit - Health Insurance	8,824.00	13,947.74	-5,123.74
6184 · Benefit - Dental Insurance	508.53	785.91	-277.38
6185 · Benefit - Life Insurance	286.50	428.00	-141.50
6186 · Benefit - Vision Insurance	128.70	198.90	-70.20
Total 6180 · Employee Benefit Expense	24,353.93	32,026.12	-7,672.19
Total 6100 · PAYROLL	148,383.71	152,153.29	-3,769.58
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	0.00	1,751.50	-1,751.50

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 2021 through June 2022

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change
6205 · Service Agreement	13,008.05	11,972.10	1,035.95
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	5,697.54	502.28	5,195.26
6220 · Computer/Software	1,423.64	1,666.59	-242.95
6230 · Printing/Graphic Design	545.58	57.18	488.40
6235 · Notary Expense	0.00	493.08	-493.08
6240 · Cell Phone	455.00	385.00	70.00
6250 · Meeting Expense	1,669.45	1,473.67	195.78
6260 · Director Fee	7,384.71	7,900.00	-515.29
6265 · Director Election	353.20	0.00	353.20
6270 · Manager Travel/Parking	4.00	0.00	4.00
6275 · Manager Meal/Entertainment	16.25	0.00	16.25
6280 · Manager Misc. Expense	30.00	0.00	30.00
Total 6200 · OFFICE EXPENSE	31,287.42	26,901.40	4,386.02
6300 · Other Expenses			
6350 · Bank Charge	91.99	135.00	-43.01
6400 · Contributions & Subs	1,250.00	750.00	500.00
6600 · Membership Dues	6,184.00	6,064.00	120.00
8900 · Miscellaneous	0.00	0.00	0.00
Total 6300 · Other Expenses	7,525.99	6,949.00	576.99
6700 · INSURANCE			
6710 · Insurance - Liability	6,132.00	3,826.78	2,305.22
6720 · Insurance-Workers Comp.	858.34	542.54	315.80
Total 6700 · INSURANCE	6,990.34	4,369.32	2,621.02
6800 · Consulting Expense			
6810 · Audit	6,965.00	0.00	6,965.00
6900 · Engineering			
6901 · Eng. - General	111,406.00	92,050.00	19,356.00

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Cash Basis

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Jul '20 - Jun 21</u>	<u>\$ Change</u>
6910 · Eng.-Assessments	20,000.34	19,128.75	871.59
6920 · Eng.- Barriers	4,927.00	0.00	4,927.00
Total 6900 · Engineering	136,333.34	111,178.75	25,154.59
6950 · Legal Service			
6951 · Legal-General	27,030.00	94,680.37	-67,650.37
6955 · Legal-BDCP/Waterfix/DCP	0.00	118.50	-118.50
6956 · Legal-CA Waterfix CEQA	41,160.98	73,525.11	-32,364.13
6957 · Legal - COA	4,732.80	17,835.00	-13,102.20
Total 6950 · Legal Service	72,923.78	186,158.98	-113,235.20
Total 6800 · Consulting Expense	216,222.12	297,337.73	-81,115.61
Total Expense	1,175,703.72	1,103,428.48	72,275.24
Net Ordinary Income	372,121.10	392,023.97	-19,902.87
Net Income	<u>372,121.10</u>	<u>392,023.97</u>	<u>-19,902.87</u>

NORTH DELTA WATER AGENCY
Balance Sheet Prev Year Comparison Exhibit C

	Jun 30, 22	Jun 30, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
LAIF	2,041,064.96	1,511,715.47	529,349.49
NDWA Checking - First Northern	465,641.58	589,979.61	-124,338.03
NORTH DELTA WA-- F&M Bank	118,518.22	151,301.74	-32,783.52
Total Checking/Savings	2,625,224.76	2,252,996.82	372,227.94
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	2,617,963.98	2,245,842.88	372,121.10
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	2,617,963.98	2,245,842.88	372,121.10
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			

	<u>Jun 30, 22</u>	<u>Jun 30, 21</u>	<u>\$ Change</u>
Accrued Vacation	8,936.00	8,936.00	0.00
Payroll Liabilities	5,996.05	5,996.05	0.00
Total Other Current Liabilities	<u>14,932.05</u>	<u>14,932.05</u>	<u>0.00</u>
Total Current Liabilities	<u>25,449.05</u>	<u>25,449.05</u>	<u>0.00</u>
Total Liabilities	25,449.05	25,449.05	0.00
Equity			
Retained Earnings	2,220,393.83	1,828,369.86	392,023.97
Net Income	372,121.10	392,023.97	-19,902.87
Total Equity	<u>2,592,514.93</u>	<u>2,220,393.83</u>	<u>372,121.10</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,617,963.98</u></u>	<u><u>2,245,842.88</u></u>	<u><u>372,121.10</u></u>

NORTH DELTA WATER AGENCY
Profit & Loss Budget vs. Actual Exhibit "D"
 July 2021 through June 2022

Cash Basis

	Jul '21 - Jun 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	344,206.03	346,595.20	-2,389.17
4020 · Direct Billing	25,472.38	69,236.24	-43,763.86
4030 · Handling Charges	-1,150.26	-2,600.00	1,449.74
4040 · Interest	206.00		
Total 4000 · Sacramento County	368,734.15	413,231.44	-44,497.29
4100 · San Joaquin County			
4110 · Assessments	90,601.92	90,634.02	-32.10
4120 · Direct Billing	385.00	428.50	-43.50
4130 · Handling Charges	-906.02	-869.00	-37.02
4140 · Interest	55.00		
Total 4100 · San Joaquin County	90,135.90	90,193.52	-57.62
4200 · Solano County			
4210 · Assessments	424,576.87	424,640.50	-63.63
4220 · Direct Billing	7,313.04	44,648.44	-37,335.40
4230 · Handling Charges	-4,246.40	-4,071.00	-175.40
Total 4200 · Solano County	427,643.51	465,217.94	-37,574.43
4300 · Yolo County			
4310 · Assessments	474,619.02	476,079.96	-1,460.94
4320 · Direct Billing	14,208.90	177,925.90	-163,717.00
4330 · Handling Charges	-12,960.42	-14,000.00	1,039.58
4340 · Interest	178.50		
Total 4300 · Yolo County	476,046.00	640,005.86	-163,959.86
4400 · State of California			

	Jul '21 - Jun 22	Budget	\$ Over Budget
4410 · Solano	21,944.52		
4420 · Sacramento	341.13		
4430 · Yolo	158,615.37		
Total 4400 · State of California	180,901.02		
7000 · Interest	4,363.03	0.00	4,363.03
7200 · Assessment Interest/Penalty	1.21		
Total Income	1,547,824.82	1,608,648.76	-60,823.94
Gross Profit	1,547,824.82	1,608,648.76	-60,823.94
Expense			
Reconciliation Discrepancies	1.37		
6000 · DWR CONTRACT	765,292.77	771,235.00	-5,942.23
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	9,320.45	9,044.97	275.48
6150 · Labor/Staff Salary - Other	114,709.33	119,636.00	-4,926.67
Total 6150 · Labor/Staff Salary	124,029.78	128,680.97	-4,651.19
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	8,049.20	8,496.79	-447.59
6182 · Benefits-Unfunded Liability ...	6,557.00	6,555.00	2.00
6183 · Benefit - Health Insurance	8,824.00	12,608.33	-3,784.33
6184 · Benefit - Dental Insurance	508.53	650.00	-141.47
6185 · Benefit - Life Insurance	286.50	312.00	-25.50
6186 · Benefit - Vision Insurance	128.70	141.00	-12.30
Total 6180 · Employee Benefit Expense	24,353.93	28,763.12	-4,409.19

	Jul '21 - Jun 22	Budget	\$ Over Budget
Total 6100 · PAYROLL	148,383.71	157,444.09	-9,060.38
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	0.00	0.00	0.00
6205 · Service Agreement	13,008.05	10,000.00	3,008.05
6210 · GASB 68 (PERS)	700.00	800.00	-100.00
6215 · Office Supplies	5,697.54	8,000.00	-2,302.46
6220 · Computer/Software	1,423.64	1,000.00	423.64
6225 · Office Furniture	0.00	0.00	0.00
6230 · Printing/Graphic Design	545.58	500.00	45.58
6235 · Notary Expense	0.00	0.00	0.00
6240 · Cell Phone	455.00	420.00	35.00
6245 · Conference	0.00	0.00	0.00
6250 · Meeting Expense	1,669.45	1,000.00	669.45
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	7,384.71	6,000.00	1,384.71
6265 · Director Election	353.20	450.00	-96.80
6270 · Manager Travel/Parking	4.00	50.00	-46.00
6275 · Manager Meal/Entertainment	16.25	100.00	-83.75
6280 · Manager Misc. Expense	30.00	0.00	30.00
Total 6200 · OFFICE EXPENSE	31,287.42	28,820.00	2,467.42
6300 · Other Expenses			
6350 · Bank Charge	91.99	0.00	91.99
6400 · Contributions & Subs	1,250.00	1,250.00	0.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	6,184.00	6,064.00	120.00
8900 · Miscellaneous	0.00	0.00	0.00
Total 6300 · Other Expenses	7,525.99	7,314.00	211.99

	Jul '21 - Jun 22	Budget	\$ Over Budget
6700 · INSURANCE			
6710 · Insurance - Liability	6,132.00	5,000.00	1,132.00
6720 · Insurance-Workers Comp.	858.34	623.92	234.42
Total 6700 · INSURANCE	6,990.34	5,623.92	1,366.42
6800 · Consulting Expense			
6810 · Audit	6,965.00	6,700.00	265.00
6900 · Engineering			
6901 · Eng. - General	111,406.00	50,000.00	61,406.00
6905 · Eng.-BDCP/Waterfix/DCP	0.00	20,000.00	-20,000.00
6910 · Eng.-Assessments	20,000.34	15,000.00	5,000.34
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	4,927.00	0.00	4,927.00
Total 6900 · Engineering	136,333.34	90,000.00	46,333.34
6950 · Legal Service			
6951 · Legal-General	27,030.00	60,000.00	-32,970.00
6955 · Legal-BDCP/Waterfix/DCP	0.00	50,000.00	-50,000.00
6956 · Legal-CA Waterfix CEQA	41,160.98	35,000.00	6,160.98
6957 · Legal - COA	4,732.80	100,000.00	-95,267.20
6958 · Legal - Delta WQCP Update	0.00	20,000.00	-20,000.00
Total 6950 · Legal Service	72,923.78	265,000.00	-192,076.22
Total 6800 · Consulting Expense	216,222.12	361,700.00	-145,477.88
Total Expense	1,175,703.72	1,332,137.01	-156,433.29
Net Ordinary Income	372,121.10	276,511.75	95,609.35
Net Income	372,121.10	276,511.75	95,609.35