

NORTH DELTA WATER AGENCY
Transaction Report Exhibit A

As of February 1, 2024

Date	Num	Name	Original Amount	Balance
Nov 30, '23 - Feb 1, 24				2,831,136.86
11/30/2023	1419	Kuechler IV, Henry	-92.35	2,831,044.51
11/30/2023	1421	Slater, Thomas	-92.35	2,830,952.16
11/30/2023	DD1207	Terry, Melinda T.	0.00	2,830,952.16
11/30/2023	DD1208	Tiffany, Cindy L	0.00	2,830,952.16
11/30/2023	1422	van Loben Sels, Justin	-92.35	2,830,859.81
11/30/2023	1423	van Loben Sels, Mark	-92.35	2,830,767.46
11/30/2023	1420	Mello, Steven	-92.35	2,830,675.11
12/07/2023		Direct Bills	6,311.74	2,836,986.85
12/07/2023		CCVFCA - ACWA Dues	1,284.32	2,838,271.17
12/14/2023	ACH	Employment Development Department	-432.47	2,837,838.70
12/14/2023	ACH	EFTPS	-2,783.56	2,835,055.14
12/14/2023	ACH	PERS	-1,651.14	2,833,404.00
12/19/2023		Direct Bills	2,364.16	2,835,768.16
12/19/2023	1425	California Department of Water Resources	-9,102.55	2,826,665.61
12/19/2023	1426	ACWA/JPIA	-1,769.68	2,824,895.93
12/19/2023	1427	CCVFCA	-597.98	2,824,297.95
12/19/2023	1428	ACWA/JPIA	-7,691.00	2,816,606.95
12/21/2023	1429	California Department of Water Resources	-274,563.49	2,542,043.46
12/21/2023		Transfer from LAIF to Checking	-200,000.00	2,342,043.46
12/21/2023		Transfer from LAIF to Checking	200,000.00	2,542,043.46
12/28/2023		QuickBooks Payroll Service	-6,881.58	2,535,161.88
12/29/2023	1429	Kuechler IV, Henry	-184.70	2,534,977.18
12/29/2023	1430	Mello, Steven	-184.70	2,534,792.48
12/29/2023	1431	Slater, Thomas	-184.70	2,534,607.78
12/29/2023	DD1209	Terry, Melinda T.	0.00	2,534,607.78
12/29/2023	DD1210	Tiffany, Cindy L	0.00	2,534,607.78
12/29/2023	1432	van Loben Sels, Justin	-184.70	2,534,423.08
12/29/2023	1433	van Loben Sels, Mark	-184.70	2,534,238.38
12/29/2023		Solano County Assessments	224,995.78	2,759,234.16
01/05/2024		Direct Bills/ San Joaquin County Assessmer	53,494.01	2,812,728.17
01/09/2024	1434	Delta Leadership Foundation	-500.00	2,812,228.17
01/09/2024	1435	M B K Engineers	-13,410.25	2,798,817.92
01/09/2024	1436	Downey Brand LLP	-21,700.00	2,777,117.92
01/09/2024	1437	State Compensation Fund	-194.68	2,776,923.24
01/12/2024	ACH	PERS	-1,651.14	2,775,272.10
01/12/2024	ACH	EFTPS	-2,860.06	2,772,412.04
01/12/2024	ACH	Employment Development Department	-432.48	2,771,979.56
01/12/2024		Interest - LAIF	26,579.38	2,798,558.94
01/26/2024		Direct Bills	10,559.51	2,809,118.45
01/30/2024		QuickBooks Payroll Service	-6,928.81	2,802,189.64
01/31/2024	1451	Kuechler IV, Henry	-92.35	2,802,097.29
01/31/2024	1452	Mello, Steven	-92.35	2,802,004.94

NORTH DELTA WATER AGENCY
Transaction Report Exhibit A

As of February 1, 2024

Date	Num	Name	Original Amount	Balance
01/31/2024	1453	Slater, Thomas	-92.35	2,801,912.59
01/31/2024	DD1211	Terry, Melinda T.	0.00	2,801,912.59
01/31/2024	DD1212	Tiffany, Cindy L	0.00	2,801,912.59
01/31/2024	1454	van Loben Sels, Justin	-92.35	2,801,820.24
01/31/2024	1455	van Loben Sels, Mark	-92.35	2,801,727.89
02/01/2024		Yolo County Assessments	257,607.60	3,059,335.49
02/01/2024	1456	M B K Engineers	-8,849.75	3,050,485.74
02/01/2024	1457	State Compensation Fund	-40.10	3,050,445.64
02/01/2024	1458	ACWA/JPIA	0.00	3,050,445.64
02/01/2024	1459	CCVFCA	-452.27	3,049,993.37
02/01/2024	1460	ACWA/JPIA Insurance	-1,769.68	3,048,223.69
02/01/2024	1461	PERS	-1,651.14	3,046,572.55
02/01/2024	1462	Employment Development Department	-437.75	3,046,134.80
02/01/2024	1463	EFTPS	-2,735.56	3,043,399.24
02/01/2024	1464	Multiplier (Mavens Notebook)	-250.00	3,043,149.24
Nov 30, '23 - Feb 1, 24				<u><u>3,043,149.24</u></u>

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2023 through February 1, 2024

	Jul 1, '23 - Feb 1, 24	Jul 1, '22 - Feb 1, 23	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	11,465.08	14,648.07	-3,182.99
4020 · Direct Billing	28,596.30	28,530.68	65.62
4040 · Interest	997.00	206.00	791.00
Total 4000 · Sacramento County	41,058.38	43,384.75	-2,326.37
4100 · San Joaquin County			
4110 · Assessments	53,148.19	51,513.60	1,634.59
4120 · Direct Billing	438.70	437.65	1.05
4130 · Handling Charges	-1,002.86	-972.01	-30.85
4140 · Interest	93.00	0.00	93.00
Total 4100 · San Joaquin County	52,677.03	50,979.24	1,697.79
4200 · Solano County			
4210 · Assessments	227,268.46	228,260.74	-992.28
4220 · Direct Billing	13,347.86	16,336.56	-2,988.70
4230 · Handling Charges	-2,272.68	-2,282.60	9.92
Total 4200 · Solano County	238,343.64	242,314.70	-3,971.06
4300 · Yolo County			
4310 · Assessments	283,259.96	279,982.54	3,277.42
4320 · Direct Billing	13,587.68	5,755.06	7,832.62
4330 · Handling Charges	0.00	-52.48	52.48
Total 4300 · Yolo County	296,847.64	285,685.12	11,162.52
4400 · State of California			
4410 · Solano	12,144.04	11,797.84	346.20
4420 · Sacramento	1,704.93	18,003.27	-16,298.34
4430 · Yolo	87,752.99	85,248.86	2,504.13
Total 4400 · State of California	101,601.96	115,049.97	-13,448.01
7000 · Interest	69,783.56	21,504.48	48,279.08
7200 · Assessment Interest/Penalty	0.00	27.31	-27.31
Total Income	800,312.21	758,945.57	41,366.64
Gross Profit	800,312.21	758,945.57	41,366.64
Expense			
Payroll Expenses	14.25	0.00	14.25
Reconciliation Discrepancies	0.00	-1.00	1.00
6000 · DWR CONTRACT	383,640.44	377,761.54	5,878.90
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	5,752.35	5,531.70	220.65
6150 · Labor/Staff Salary - Other	69,861.50	67,837.63	2,023.87
Total 6150 · Labor/Staff Salary	75,613.85	73,369.33	2,244.52
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	6,499.36	5,593.35	906.01
6182 · Benefits-Unfunded Liability PER	7,570.00	7,307.00	263.00
6183 · Benefit - Health Insurance	5,233.83	5,273.68	-39.85
6184 · Benefit - Dental Insurance	323.61	323.61	0.00
6185 · Benefit - Life Insurance	234.50	210.50	24.00

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2023 through February 1, 2024

	Jul 1, '23 - Feb 1, 24	Jul 1, '22 - Feb 1, 23	\$ Change
6186 · Benefit - Vision Insurance	81.90	81.90	0.00
Total 6180 · Employee Benefit Expense	19,943.20	18,790.04	1,153.16
Total 6100 · PAYROLL	95,557.05	92,159.37	3,397.68
6200 · OFFICE EXPENSE			
6205 · Service Agreement	9,085.11	8,375.24	709.87
6210 · GASB 68 (PERS)	0.00	700.00	-700.00
6215 · Office Supplies	107.10	103.10	4.00
6220 · Computer/Software	4,776.54	3,716.37	1,060.17
6240 · Cell Phone	245.00	245.00	0.00
6250 · Meeting Expense	494.95	1,189.75	-694.80
6255 · Director Expense/Travel	14.00	0.00	14.00
6260 · Director Fee	3,300.00	3,600.00	-300.00
6265 · Director Election	353.20	0.00	353.20
6270 · Manager Travel/Parking	37.00	20.00	17.00
6275 · Manager Meal/Entertainment	11.94	45.89	-33.95
6280 · Manager Misc. Expense	0.00	175.20	-175.20
Total 6200 · OFFICE EXPENSE	18,424.84	18,170.55	254.29
6300 · Other Expenses			
6350 · Bank Charge	0.05	15.00	-14.95
6400 · Contributions & Subs	750.00	750.00	0.00
6600 · Membership Dues	6,624.00	6,432.00	192.00
Total 6300 · Other Expenses	7,374.05	7,197.00	177.05
6700 · INSURANCE			
6710 · Insurance - Liability	7,691.00	6,821.38	869.62
6720 · Insurance-Workers Comp.	543.13	420.46	122.67
Total 6700 · INSURANCE	8,234.13	7,241.84	992.29
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	69,561.50	41,169.00	28,392.50
6905 · Eng.-BDCP/Waterfix/DCP	625.50	10,433.00	-9,807.50
6910 · Eng.-Assessments	21,605.75	34,617.75	-13,012.00
6912 · Eng.- Delta WQCP Update	15,970.75	1,454.00	14,516.75
6920 · Eng.- Barriers	0.00	1,513.00	-1,513.00
Total 6900 · Engineering	107,763.50	89,186.75	18,576.75
6950 · Legal Service			
6951 · Legal-General	99,091.00	80,136.65	18,954.35
6955 · Legal-BDCP/Waterfix/DCP	210.01	375.00	-164.99
6956 · Legal-CA Waterfix CEQA	83,661.00	2,911.61	80,749.39
6957 · Legal - COA	591.00	3,028.00	-2,437.00
Total 6950 · Legal Service	183,553.01	86,451.26	97,101.75
Total 6800 · Consulting Expense	291,316.51	175,638.01	115,678.50
Total Expense	804,561.27	678,167.31	126,393.96
Net Ordinary Income	-4,249.06	80,778.26	-85,027.32
Net Income	-4,249.06	80,778.26	-85,027.32

NORTH DELTA WATER AGENCY
Balance Sheet Prev Year Comparison Exhibit C

	Feb 1, 24	Feb 1, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
LAIF	2,496,247.37	2,062,563.11	433,684.26
NDWA Checking - First Northern	546,901.87	561,864.23	-14,962.36
NORTH DELTA WA-- F&M Bank	0.00	81,621.80	-81,621.80
Total Checking/Savings	3,043,149.24	2,706,049.14	337,100.10
Accounts Receivable			
Accounts Receivable	-42,508.59	-42,508.59	0.00
Total Accounts Receivable	-42,508.59	-42,508.59	0.00
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	3,035,952.11	2,698,852.01	337,100.10
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	<u>3,035,952.11</u>	<u>2,698,852.01</u>	<u>337,100.10</u>
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	6,001.68	6,001.68	0.00
Total Other Current Liabilities	14,937.68	14,937.68	0.00
Total Current Liabilities	25,454.68	25,454.68	0.00
Total Liabilities	25,454.68	25,454.68	0.00
Equity			
Retained Earnings	3,014,746.49	2,592,619.07	422,127.42
Net Income	-4,249.06	80,778.26	-85,027.32
Total Equity	3,010,497.43	2,673,397.33	337,100.10

	<u>Feb 1, 24</u>	<u>Feb 1, 23</u>	<u>\$ Change</u>
TOTAL LIABILITIES & EQUITY	<u>3,035,952.11</u>	<u>2,698,852.01</u>	<u>337,100.10</u>

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

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	11,465.08	376,924.02	-365,458.94
4020 · Direct Billing	28,596.30	75,932.96	-47,336.66
4030 · Handling Charges	0.00	-1,500.00	1,500.00
4040 · Interest	997.00		
Total 4000 · Sacramento County	41,058.38	451,356.98	-410,298.60
4100 · San Joaquin County			
4110 · Assessments	53,148.19	100,275.78	-47,127.59
4120 · Direct Billing	438.70	474.22	-35.52
4130 · Handling Charges	-1,002.86	-1,000.00	-2.86
4140 · Interest	93.00		
Total 4100 · San Joaquin County	52,677.03	99,750.00	-47,072.97
4200 · Solano County			
4210 · Assessments	227,268.46	454,536.92	-227,268.46
4220 · Direct Billing	13,347.86	50,249.60	-36,901.74
4230 · Handling Charges	-2,272.68	-4,700.00	2,427.32
Total 4200 · Solano County	238,343.64	500,086.52	-261,742.88
4300 · Yolo County			
4310 · Assessments	283,259.96	514,266.04	-231,006.08
4320 · Direct Billing	13,587.68	210,580.68	-196,993.00
4330 · Handling Charges	0.00	-16,000.00	16,000.00
Total 4300 · Yolo County	296,847.64	708,846.72	-411,999.08
4400 · State of California			
4410 · Solano	12,144.04		
4420 · Sacramento	1,704.93		
4430 · Yolo	87,752.99		
Total 4400 · State of California	101,601.96		
7000 · Interest	69,783.56	15,000.00	54,783.56
Total Income	800,312.21	1,775,040.22	-974,728.01
Gross Profit	800,312.21	1,775,040.22	-974,728.01
Expense			
Payroll Expenses	14.25		
6000 · DWR CONTRACT	383,640.44	771,235.00	-387,594.56
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	5,752.35	9,874.51	-4,122.16
6150 · Labor/Staff Salary - Other	69,861.50	119,691.00	-49,829.50
Total 6150 · Labor/Staff Salary	75,613.85	129,565.51	-53,951.66
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	6,499.36	9,276.05	-2,776.69
6182 · Benefits-Unfunded Liability P...	7,570.00	8,403.05	-833.05
6183 · Benefit - Health Insurance	5,233.83	9,697.25	-4,463.42
6184 · Benefit - Dental Insurance	323.61	650.00	-326.39
6185 · Benefit - Life Insurance	234.50	362.00	-127.50
6186 · Benefit - Vision Insurance	81.90	141.00	-59.10

	Jul '23 - Jun 24	Budget	\$ Over Budget
Total 6180 · Employee Benefit Expense	<u>19,943.20</u>	<u>28,529.35</u>	<u>-8,586.15</u>
Total 6100 · PAYROLL	95,557.05	158,094.86	-62,537.81
6200 · OFFICE EXPENSE			
6205 · Service Agreement	9,085.11	10,000.00	-914.89
6210 · GASB 68 (PERS)	0.00	800.00	-800.00
6215 · Office Supplies	107.10	1,000.00	-892.90
6220 · Computer/Software	4,776.54	5,000.00	-223.46
6230 · Printing/Graphic Design	0.00	500.00	-500.00
6240 · Cell Phone	245.00	420.00	-175.00
6245 · Conference	0.00	500.00	-500.00
6250 · Meeting Expense	494.95	1,600.00	-1,105.05
6255 · Director Expense/Travel	14.00	500.00	-486.00
6260 · Director Fee	3,300.00	5,000.00	-1,700.00
6265 · Director Election	353.20	500.00	-146.80
6270 · Manager Travel/Parking	37.00	50.00	-13.00
6275 · Manager Meal/Entertainment	11.94	100.00	-88.06
Total 6200 · OFFICE EXPENSE	<u>18,424.84</u>	<u>25,970.00</u>	<u>-7,545.16</u>
6300 · Other Expenses			
6350 · Bank Charge	0.05	150.00	-149.95
6400 · Contributions & Subs	750.00	1,250.00	-500.00
6600 · Membership Dues	6,624.00	6,560.64	63.36
Total 6300 · Other Expenses	<u>7,374.05</u>	<u>7,960.64</u>	<u>-586.59</u>
6700 · INSURANCE			
6710 · Insurance - Liability	7,691.00	7,503.52	187.48
6720 · Insurance-Workers Comp.	543.13	650.33	-107.20
Total 6700 · INSURANCE	<u>8,234.13</u>	<u>8,153.85</u>	<u>80.28</u>
6800 · Consulting Expense			
6810 · Audit	0.00	7,000.00	-7,000.00
6900 · Engineering			
6901 · Eng. - General	69,561.50	90,000.00	-20,438.50
6905 · Eng.-BD/CP/Waterfix/DCP	625.50	5,000.00	-4,374.50
6910 · Eng.-Assessments	21,605.75	20,000.00	1,605.75
6912 · Eng.- Delta WQCP Update	15,970.75	20,000.00	-4,029.25
Total 6900 · Engineering	<u>107,763.50</u>	<u>135,000.00</u>	<u>-27,236.50</u>
6950 · Legal Service			
6951 · Legal-General	99,091.00	150,000.00	-50,909.00
6955 · Legal-BD/CP/Waterfix/DCP	210.01	10,000.00	-9,789.99
6956 · Legal-CA Waterfix CEQA	83,661.00	65,000.00	18,661.00
6957 · Legal - COA	591.00	6,000.00	-5,409.00
6958 · Legal - Delta WQCP Update	0.00	20,000.00	-20,000.00
Total 6950 · Legal Service	<u>183,553.01</u>	<u>251,000.00</u>	<u>-67,446.99</u>
Total 6800 · Consulting Expense	<u>291,316.51</u>	<u>393,000.00</u>	<u>-101,683.49</u>
Total Expense	<u>804,561.27</u>	<u>1,364,414.35</u>	<u>-559,853.08</u>
Net Ordinary Income	<u>-4,249.06</u>	<u>410,625.87</u>	<u>-414,874.93</u>
Net Income	<u>-4,249.06</u>	<u>410,625.87</u>	<u>-414,874.93</u>