

NORTH DELTA WATER AGENCY

Transaction Report Exhibit A

As of March 29, 2017

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Original Amount</u>	<u>Balance</u>
Jan 25 - Mar 29, 17				757,321.20
01/28/2017		Direct Bill Assessment	20.70	757,341.90
01/30/2017		Yolo County Assessment	202,836.42	960,178.32
01/30/2017		Direct Bill Assessment	9.00	960,187.32
01/30/2017		Direct Bill Assessment	240.00	960,427.32
01/31/2017	DD1049	Quickbooks Payroll Service	-5,767.77	956,852.44
01/31/2017	6219	PERS	-1,080.80	953,578.75
01/31/2017	6220	EDD	-301.26	953,277.49
01/31/2017	6221	EFTPS	-1,883.58	951,393.91
01/31/2017	6222	CCVFCA	-703.63	950,690.28
01/31/2017	6223	ACWA/JPIA	-3,231.72	947,458.56
02/07/2017		Direct Bill Assessment	27.00	947,485.56
02/07/2017		Sacramento County Ass.	178,951.97	1,126,437.53
02/07/2017		Workers Comp	3.83	1,126,441.36
02/08/2017	6224	M B K Engineers	-10,077.48	1,116,363.88
02/08/2017	6225	Downey Brand	-4,707.63	1,111,656.25
02/08/2017	6226	Downey Brand	-9,812.75	1,101,843.50
02/08/2017	6227	Downey Brand	-4,679.71	1,097,163.79
02/08/2017	6228	Downey Brand	-11,428.00	1,085,735.79
02/08/2017	EFT	PERS	-305.15	1,085,430.64
02/13/2017	CT 2016 04R	ACWA/JPIA	1,369.72	1,086,800.36
02/13/2017	CT 2016 05R	ACWA/JPIA	1,369.72	1,088,170.08
02/14/2017	6229	Downey Brand	-10,131.18	1,078,038.90
02/14/2017		Direct Bill Assessment	53.00	1,078,091.90
02/23/2017	6230	Delta Regional Foundation	-500.00	1,077,591.90
02/23/2017	6231	ACWA/JPIA	-1,615.86	1,075,976.04
02/23/2017	6232	PERS	-1,080.80	1,074,895.24
02/23/2017	6233	EFTPS	-1,984.56	1,072,910.68
02/23/2017	6234	EDD	-327.22	1,072,583.46
02/23/2017	6236	Hester, Tom	-92.35	1,072,491.11
02/23/2017	6237	Kuechler IV, Henry	-317.65	1,072,173.46
02/23/2017	6238	Mello, Steven	-92.35	1,072,081.11
02/23/2017	6235	EFTPS	-45.90	1,072,035.21
02/24/2017	EFT	PERS	-304.75	1,071,730.46
02/27/2017		QuickBooks Payroll Service	-5,644.74	1,066,085.72
02/28/2017		Direct Bill Assessment	435.76	1,066,521.48
03/23/2017	6239	ACWA/JPIA	-1,615.86	1,064,905.62
03/23/2017	6240	Downey Brand LLP	-40,447.32	1,024,458.30
03/23/2017	6241	Downey Brand LLP	-9,322.32	1,015,135.98
03/23/2017	6242	M B K Engineers	-1,370.00	1,013,765.98
03/28/2017	6243	PERS	-1,080.80	1,012,685.18
03/28/2017	6244	EFTPS	-1,984.56	1,010,700.62
03/28/2017	6245	EDD	-327.23	1,010,373.39
03/28/2017	6246	CCVFCA	-741.13	1,009,632.26
03/29/2017		Direct Bill Assessment	193.60	1,009,825.86
Jan 25 - Mar 29, 17				<u>1,009,825.86</u>

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2016 through March 29, 2017

	Jul 1, '16 - Mar 29, 17	Jul 1, '15 - Mar 29, 16	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	185,779.63	171,514.47	14,265.16
4020 · Direct Billing	14,335.76	20,456.86	-6,121.10
4030 · Handling Charges	-1,219.31	-696.40	-522.91
Total 4000 · Sacramento County	198,896.08	191,274.93	7,621.15
4100 · San Joaquin County			
4110 · Assessments	39,334.47	35,225.44	4,109.03
4120 · Direct Billing	850.90	768.94	81.96
Total 4100 · San Joaquin County	40,185.37	35,994.38	4,190.99
4200 · Solano County			
4210 · Assessments	185,610.39	93,012.35	92,598.04
4220 · Direct Billing	1,698.26	762.92	935.34
4230 · Handling Charges	-1,856.10	-1,696.49	-159.61
Total 4200 · Solano County	185,452.55	92,078.78	93,373.77
4300 · Yolo County			
4310 · Assessments	221,341.05	180,993.20	40,347.85
4320 · Direct Billing	9,931.78	6,611.03	3,320.75
4340 · Interest	23.95	0.00	23.95
Total 4300 · Yolo County	231,296.78	187,604.23	43,692.55
4400 · State of California			
4410 · Solano	0.00	2,789.99	-2,789.99
4420 · Sacramento	2,021.61	6,075.80	-4,054.19
4430 · Yolo	272.47	60,762.63	-60,490.16
Total 4400 · State of California	2,294.08	69,628.42	-67,334.34
7000 · Interest	3,736.43	1,475.00	2,261.43
7200 · Assessment Interest/Penalty	269.11	218.92	50.19
Total Income	662,130.40	578,274.66	83,855.74
Expense			
Reconciliation Discrepancies	-0.10	0.00	-0.10
6000 · DWR CONTRACT	308,494.40	247,044.94	61,449.46
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	5,056.02	5,251.34	-195.32
6150 · Labor/Staff Salary - Other	63,075.00	61,637.80	1,437.20
Total 6150 · Labor/Staff Salary	68,131.02	66,889.14	1,241.88
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	4,936.86	7,110.75	-2,173.89
6182 · Benefits-Unfunded Liability PER	2,438.80	0.00	2,438.80
6183 · Benefit - Health Insurance	3,763.87	4,090.11	-326.24
6184 · Benefit - Dental Insurance	-442.61	302.14	-744.75
6185 · Benefit - Life Insurance	60.00	121.50	-61.50
6186 · Benefit - Vision Insurance	58.50	76.05	-17.55
Total 6180 · Employee Benefit Expense	10,815.42	11,700.55	-885.13
Total 6100 · PAYROLL	78,946.44	78,589.69	356.75

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2016 through March 29, 2017

	<u>Jul 1, '16 - Mar 29, 17</u>	<u>Jul 1, '15 - Mar 29, 16</u>	<u>\$ Change</u>
6200 · OFFICE EXPENSE			
6205 · Service Agreement	9,900.00	9,450.00	450.00
6210 · GASB 68 (PERS)	1,300.00	0.00	1,300.00
6215 · Office Supplies			
Quickbooks Subscription	0.00	259.50	-259.50
6215 · Office Supplies - Other	1,841.42	207.23	1,634.19
Total 6215 · Office Supplies	<u>1,841.42</u>	<u>466.73</u>	<u>1,374.69</u>
6220 · Computer/Software	144.98	4.60	140.38
6230 · Printing/Graphic Design	626.20	0.00	626.20
6235 · Notary Expense	580.78	285.32	295.46
6240 · Cell Phone	315.00	315.00	0.00
6245 · Conference	234.98	695.00	-460.02
6250 · Meeting Expense	600.00	1,010.51	-410.51
6255 · Director Expense/Travel	2,328.82	955.34	1,373.48
6260 · Director Fee	2,100.00	3,100.00	-1,000.00
6265 · Director Election	0.00	285.35	-285.35
6275 · Manager Meal/Entertainment	79.78	0.00	79.78
Total 6200 · OFFICE EXPENSE	<u>20,051.96</u>	<u>16,567.85</u>	<u>3,484.11</u>
6300 · Other Expenses			
6350 · Bank Charge	20.00	8.00	12.00
6400 · Contributions & Subs	1,000.00	1,823.00	-823.00
6600 · Membership Dues	5,830.00	5,155.00	675.00
Total 6300 · Other Expenses	<u>6,850.00</u>	<u>6,986.00</u>	<u>-136.00</u>
6700 · INSURANCE			
6710 · Insurance - Liability	5,986.00	5,708.00	278.00
6720 · Insurance-Workers Comp.	1,022.15	519.48	502.67
Total 6700 · INSURANCE	<u>7,008.15</u>	<u>6,227.48</u>	<u>780.67</u>
6800 · Consulting Expense			
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	146,673.55	9,297.00	137,376.55
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	16,594.62	57,067.35	-40,472.73
Total 6900 · Engineering	<u>181,724.17</u>	<u>100,526.21</u>	<u>81,197.96</u>
6950 · Legal Service			
6955 · Legal-BDCP	348,673.32	1,487.50	347,185.82
6960 · Legal-Claims Procedure/Process	0.00	4,675.00	-4,675.00
6950 · Legal Service - Other	13,600.89	23,861.73	-10,260.84
Total 6950 · Legal Service	<u>362,274.21</u>	<u>30,024.23</u>	<u>332,249.98</u>
Total 6800 · Consulting Expense	<u>543,998.38</u>	<u>136,900.94</u>	<u>407,097.44</u>
Total Expense	<u>965,349.23</u>	<u>492,316.90</u>	<u>473,032.33</u>
Net Ordinary Income	<u>-303,218.83</u>	<u>85,957.76</u>	<u>-389,176.59</u>
Net Income	<u>-303,218.83</u>	<u>85,957.76</u>	<u>-389,176.59</u>

NORTH DELTA WATER AGENCY
Balance Sheet Prev Year Comparison Exhibit C

	Mar 29, 17	Mar 29, 16	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
LAIF	679,615.54	774,971.53	-95,355.99
NORTH DELTA WA-- Rio Vista Bank	330,210.32	418,498.29	-88,287.97
Total Checking/Savings	1,009,825.86	1,193,469.82	-183,643.96
Accounts Receivable			
Accounts Receivable	-9.00	-8.00	-1.00
Total Accounts Receivable	-9.00	-8.00	-1.00
Other Current Assets			
Deposits	304.00	304.00	0.00
Prepaid Expenses	1,462.00	1,462.00	0.00
12000 · Undeposited Funds	0.00	68.56	-68.56
Total Other Current Assets	1,766.00	1,834.56	-68.56
Total Current Assets	1,011,582.86	1,195,296.38	-183,713.52
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	1,011,582.86	1,195,296.38	-183,713.52
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Accrued Vacation	6,940.00	6,940.00	0.00
Payroll Liabilities	-3,043.80	-2,770.11	-273.69
Total Other Current Liabilities	3,896.20	4,169.89	-273.69
Total Current Liabilities	3,896.20	4,169.89	-273.69
Total Liabilities	3,896.20	4,169.89	-273.69
Equity			
Retained Earnings	1,310,905.49	1,105,168.73	205,736.76
Net Income	-303,218.83	85,957.76	-389,176.59
Total Equity	1,007,686.66	1,191,126.49	-183,439.83
TOTAL LIABILITIES & EQUITY	1,011,582.86	1,195,296.38	-183,713.52

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

Cash Basis

July 1, 2016 through March 29, 2017

	Jul 1, '16 - Mar 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	185,779.63	290,165.56	-104,385.93
4020 · Direct Billing	14,335.76	-1,600.00	15,935.76
4030 · Handling Charges	-1,219.31	0.00	-1,219.31
4040 · Interest	0.00	0.00	0.00
4000 · Sacramento County - Other	0.00	0.00	0.00
Total 4000 · Sacramento County	198,896.08	288,565.56	-89,669.48
4100 · San Joaquin County			
4110 · Assessments	39,334.47	75,636.38	-36,301.91
4120 · Direct Billing	850.90	0.00	850.90
4130 · Handling Charges	0.00	-265.00	265.00
4140 · Interest	0.00	0.00	0.00
4100 · San Joaquin County - Other	0.00	0.00	0.00
Total 4100 · San Joaquin County	40,185.37	75,371.38	-35,186.01
4200 · Solano County			
4210 · Assessments	185,610.39	371,201.32	-185,590.93
4220 · Direct Billing	1,698.26	0.00	1,698.26
4230 · Handling Charges	-1,856.10	-3,712.00	1,855.90
4240 · Interest	0.00	0.00	0.00
4200 · Solano County - Other	0.00	0.00	0.00
Total 4200 · Solano County	185,452.55	367,489.32	-182,036.77
4300 · Yolo County			
4310 · Assessments	221,341.05	405,168.00	-183,826.95
4320 · Direct Billing	9,931.78	0.00	9,931.78
4330 · Handling Charges	0.00	-12,994.00	12,994.00
4340 · Interest	23.95	0.00	23.95
4300 · Yolo County - Other	0.00	0.00	0.00
Total 4300 · Yolo County	231,296.78	392,174.00	-160,877.22
4400 · State of California			
4410 · Solano	0.00	0.00	0.00
4420 · Sacramento	2,021.61	0.00	2,021.61
4430 · Yolo	272.47	0.00	272.47
4400 · State of California - Other	0.00	0.00	0.00
Total 4400 · State of California	2,294.08	0.00	2,294.08
7000 · Interest	3,736.43	1,500.00	2,236.43
7200 · Assessment Interest/Penalty	269.11	0.00	269.11
7300 · Miscellaneous Income	0.00	0.00	0.00
Total Income	662,130.40	1,125,100.26	-462,969.86
Expense			
Contingency Reserve	0.00	0.00	0.00
EVENT			
Prop 218 Election	0.00	0.00	0.00

	Jul 1, '16 - Mar 29, 17	Budget	\$ Over Budget
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	-0.10	0.00	-0.10
RESERVE	0.00	0.00	0.00
6000 · DWR CONTRACT	308,494.40	496,369.46	-187,875.06
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 - Other	5,056.02	7,850.88	-2,794.86
Total 6151 · Taxes - Employer Share	5,056.02	7,850.88	-2,794.86
6150 · Labor/Staff Salary - Other	63,075.00	95,224.84	-32,149.84
Total 6150 · Labor/Staff Salary	68,131.02	103,075.72	-34,944.70
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	4,936.86	6,238.09	-1,301.23
6182 · Benefits-Unfunded Liability PER	2,438.80	3,500.00	-1,061.20
6183 · Benefit - Health Insurance	3,763.87	7,000.00	-3,236.13
6184 · Benefit - Dental Insurance	-442.61	510.00	-952.61
6185 · Benefit - Life Insurance	60.00	200.00	-140.00
6186 · Benefit - Vision Insurance	58.50	130.00	-71.50
6180 · Employee Benefit Expense - Ot...	0.00	0.00	0.00
Total 6180 · Employee Benefit Expense	10,815.42	17,578.09	-6,762.67
6840 · Unemployment	0.00	0.00	0.00
6100 · PAYROLL - Other	0.00	0.00	0.00
Total 6100 · PAYROLL	78,946.44	120,653.81	-41,707.37
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	9,900.00	13,200.00	-3,300.00
6210 · GASB 68 (PERS)	1,300.00	650.00	650.00
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	1,841.42	500.00	1,341.42
Total 6215 · Office Supplies	1,841.42	500.00	1,341.42
6220 · Computer/Software	144.98	1,250.00	-1,105.02
6225 · Office Furniture	0.00	0.00	0.00
6230 · Printing/Graphic Design	626.20	3,000.00	-2,373.80
6235 · Notary Expense	580.78	600.00	-19.22
6240 · Cell Phone	315.00	420.00	-105.00
6245 · Conference	234.98	3,000.00	-2,765.02
6250 · Meeting Expense	600.00	1,000.00	-400.00
6255 · Director Expense/Travel	2,328.82	1,500.00	828.82
6260 · Director Fee	2,100.00	4,000.00	-1,900.00

	<u>Jul 1, '16 - Mar 29, 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6265 · Director Election	0.00	500.00	-500.00
6270 · Manager Travel/Parking	0.00	100.00	-100.00
6275 · Manager Meal/Entertainment	79.78	600.00	-520.22
6280 · Manager Misc. Expense	0.00	0.00	0.00
6200 · OFFICE EXPENSE - Other	0.00	0.00	0.00
Total 6200 · OFFICE EXPENSE	20,051.96	30,320.00	-10,268.04
6300 · Other Expenses			
6350 · Bank Charge			
Bank Checks	0.00	0.00	0.00
6350 · Bank Charge - Other	20.00	0.00	20.00
Total 6350 · Bank Charge	20.00	0.00	20.00
6400 · Contributions & Subs	1,000.00	1,250.00	-250.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	5,830.00	6,000.00	-170.00
8900 · Miscellaneous	0.00	500.00	-500.00
6300 · Other Expenses - Other	0.00	0.00	0.00
Total 6300 · Other Expenses	6,850.00	7,750.00	-900.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,986.00	5,879.24	106.76
6720 · Insurance-Workers Comp.	1,022.15	1,100.00	-77.85
6700 · INSURANCE - Other	0.00	0.00	0.00
Total 6700 · INSURANCE	7,008.15	6,979.24	28.91
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	0.00	0.00
6850 · General/Accounting	0.00	0.00	0.00
6900 · Engineering			
6905 · Eng.-BDCP/ CA Waterfix	146,673.55	70,000.00	76,673.55
6910 · Eng.-Assessments	18,456.00	16,500.00	1,956.00
6915 · Eng.-Claims Procedure	0.00	0.00	0.00
6920 · Eng.- Barriers	0.00	0.00	0.00
6900 · Engineering - Other	16,594.62	70,000.00	-53,405.38
Total 6900 · Engineering	181,724.17	156,500.00	25,224.17
6950 · Legal Service			
6955 · Legal-BDCP	348,673.32	150,000.00	198,673.32
6960 · Legal-Claims Procedure/Process	0.00	0.00	0.00
6965 · Legal-Services Barriers	0.00	0.00	0.00
6950 · Legal Service - Other	13,600.89	50,000.00	-36,399.11
Total 6950 · Legal Service	362,274.21	200,000.00	162,274.21
6800 · Consulting Expense - Other	0.00	0.00	0.00
Total 6800 · Consulting Expense	543,998.38	356,500.00	187,498.38
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	965,349.23	1,018,572.51	-53,223.28
Net Ordinary Income	-303,218.83	106,527.75	-409,746.58
Other Income/Expense			
Other Income			

	<u>Jul 1, '16 - Mar 29, 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Interest Income	0.00	0.00	0.00
Other Income	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00
Net Income	<u>-303,218.83</u>	<u>106,527.75</u>	<u>-409,746.58</u>