

**NORTH DELTA WATER AGENCY**  
**Transaction Report Exhibit A**

As of November 29, 2023

Date	Num	Name	Original Amount	Balance
Sep 30 - Nov 29, 23				2,866,766.58
09/30/2023		Interest	0.13	2,866,766.71
10/03/2023	1390	River Delta Consulting	-500.00	2,866,266.71
10/03/2023	1391	River Delta Consulting	-500.00	2,865,766.71
10/13/2023		Interest-LAIF	23,860.45	2,889,627.16
10/16/2023	ACH	Employment Development Department	-158.69	2,889,468.47
10/16/2023	EFT	PERS	-222.00	2,889,246.47
10/30/2023		QuickBooks Payroll Service	-6,881.57	2,882,364.90
10/30/2023	1398	PERS	0.00	2,882,364.90
10/30/2023	1399	Employment Development Department	-432.49	2,881,932.41
10/30/2023	1400	EFTPS	-2,768.26	2,879,164.15
10/30/2023	1401	Downey Brand LLP	-5,060.00	2,874,104.15
10/30/2023	1402	Downey Brand LLP	-34,127.00	2,839,977.15
10/30/2023	1403	M B K Engineers	-3,431.50	2,836,545.65
10/30/2023	1404	CCVFCA	-142.59	2,836,403.06
10/30/2023	1405	River Delta Consulting	-500.00	2,835,903.06
10/30/2023	1406	State Compensation Fund	-170.75	2,835,732.31
10/31/2023	1407	Kuechler IV, Henry	-92.35	2,835,639.96
10/31/2023	1408	Mello, Steven	-92.35	2,835,547.61
10/31/2023	1409	Slater, Thomas	-92.35	2,835,455.26
10/31/2023	DD1205	Terry, Melinda T.	0.00	2,835,455.26
10/31/2023	DD1206	Tiffany, Cindy L	0.00	2,835,455.26
10/31/2023	1410	van Loben Sels, Justin	-92.35	2,835,362.91
10/31/2023	1411	North Delta Water Agency	-802.79	2,834,560.12
10/31/2023	1411	North Delta Water Agency	802.79	2,835,362.91
10/31/2023		Interest	0.05	2,835,362.96
11/13/2023	1398	PERS	-1,651.14	2,833,711.82
11/13/2023		Direct Bills	57.15	2,833,768.97
11/13/2023		Direct Bills	4,486.88	2,838,255.85
11/20/2023		Direct Bills	21,908.88	2,860,164.73
11/29/2023		QuickBooks Payroll Service	-6,881.59	2,853,283.14
11/29/2023		Direct Bills	14,656.84	2,867,939.98
11/29/2023		ACWA/JPIA	-3,219.32	2,864,720.66
11/29/2023		ACWA	-8,280.00	2,856,440.66
11/29/2023		M B K Engineers	-9,820.25	2,846,620.41
11/29/2023		Downey Brand LLP	-13,387.50	2,833,232.91
11/29/2023		Downey Brand LLP	-1,023.00	2,832,209.91
11/29/2023		River Delta Consulting	-500.00	2,831,709.91
11/29/2023		Alston & Bird	-591.00	2,831,118.91
Sep 30 - Nov 29, 23				<u><u>2,831,118.91</u></u>

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
 July 1 through November 29, 2023

	Jul 1 - Nov 29, 23	Jul 1 - Nov 29, 22	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	7,414.99	6,345.94	1,069.05
4020 · Direct Billing	26,656.16	26,144.00	512.16
4040 · Interest	997.00	206.00	791.00
<b>Total 4000 · Sacramento County</b>	<u>35,068.15</u>	<u>32,695.94</u>	<u>2,372.21</u>
<b>4100 · San Joaquin County</b>			
4120 · Direct Billing	391.91	345.65	46.26
4140 · Interest	93.00	0.00	93.00
<b>Total 4100 · San Joaquin County</b>	<u>484.91</u>	<u>345.65</u>	<u>139.26</u>
<b>4200 · Solano County</b>			
4220 · Direct Billing	1,612.28	54.48	1,557.80
<b>Total 4200 · Solano County</b>	<u>1,612.28</u>	<u>54.48</u>	<u>1,557.80</u>
<b>4300 · Yolo County</b>			
4310 · Assessments	25,652.36	23,458.95	2,193.41
4320 · Direct Billing	12,411.75	3,939.22	8,472.53
<b>Total 4300 · Yolo County</b>	<u>38,064.11</u>	<u>27,398.17</u>	<u>10,665.94</u>
7000 · Interest	43,204.18	10,783.20	32,420.98
7200 · Assessment Interest/Penalty	0.00	27.31	-27.31
<b>Total Income</b>	<u>118,433.63</u>	<u>71,304.75</u>	<u>47,128.88</u>
<b>Gross Profit</b>	118,433.63	71,304.75	47,128.88
<b>Expense</b>			
Payroll Expenses	14.25	0.00	14.25
Reconciliation Discrepancies	0.00	-1.00	1.00
<b>6100 · PAYROLL</b>			
<b>6150 · Labor/Staff Salary</b>			
6151 · Taxes - Employer Share	3,310.26	3,286.13	24.13
6150 · Labor/Staff Salary - Other	39,921.25	38,770.86	1,150.39
<b>Total 6150 · Labor/Staff Salary</b>	<u>43,231.51</u>	<u>42,056.99</u>	<u>1,174.52</u>
<b>6180 · Employee Benefit Expense</b>			
6181 · Benefits - Retirement	3,713.92	3,995.25	-281.33
6182 · Benefits-Unfunded Liability PER	7,570.00	7,307.00	263.00
6183 · Benefit - Health Insurance	4,270.40	4,722.72	-452.32
6184 · Benefit - Dental Insurance	277.38	277.38	0.00
6185 · Benefit - Life Insurance	201.00	165.00	36.00
6186 · Benefit - Vision Insurance	70.20	70.20	0.00
<b>Total 6180 · Employee Benefit Expense</b>	<u>16,102.90</u>	<u>16,537.55</u>	<u>-434.65</u>
<b>Total 6100 · PAYROLL</b>	<u>59,334.41</u>	<u>58,594.54</u>	<u>739.87</u>
<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	6,585.09	5,875.22	709.87
6210 · GASB 68 (PERS)	0.00	700.00	-700.00
6215 · Office Supplies	63.05	80.20	-17.15
6220 · Computer/Software	3,704.18	2,720.48	983.70
6240 · Cell Phone	140.00	140.00	0.00
6250 · Meeting Expense	344.95	829.75	-484.80

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
 July 1 through November 29, 2023

	Jul 1 - Nov 29, 23	Jul 1 - Nov 29, 22	\$ Change
6260 · Director Fee	1,300.00	3,300.00	-2,000.00
6265 · Director Election	353.20	0.00	353.20
6270 · Manager Travel/Parking	16.00	86.12	-70.12
6275 · Manager Meal/Entertainment	11.94	45.89	-33.95
6280 · Manager Misc. Expense	0.00	175.20	-175.20
<b>Total 6200 · OFFICE EXPENSE</b>	<b>12,518.41</b>	<b>13,952.86</b>	<b>-1,434.45</b>
6300 · Other Expenses			
6350 · Bank Charge	0.05	0.00	0.05
6400 · Contributions & Subs	0.00	500.00	-500.00
6600 · Membership Dues	8,280.00	8,040.00	240.00
<b>Total 6300 · Other Expenses</b>	<b>8,280.05</b>	<b>8,540.00</b>	<b>-259.95</b>
6700 · INSURANCE			
6710 · Insurance - Liability	0.00	6,821.38	-6,821.38
6720 · Insurance-Workers Comp.	308.35	180.93	127.42
<b>Total 6700 · INSURANCE</b>	<b>308.35</b>	<b>7,002.31</b>	<b>-6,693.96</b>
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	60,304.50	28,942.00	31,362.50
6905 · Eng.-BDCP/Waterfix/DCP	0.00	7,572.00	-7,572.00
6910 · Eng.-Assessments	21,290.75	34,617.75	-13,327.00
6912 · Eng.- Delta WQCP Update	3,908.25	739.00	3,169.25
6920 · Eng.- Barriers	0.00	1,513.00	-1,513.00
<b>Total 6900 · Engineering</b>	<b>85,503.50</b>	<b>73,383.75</b>	<b>12,119.75</b>
6950 · Legal Service			
6951 · Legal-General	77,391.00	63,449.15	13,941.85
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
<b>Total 6950 · Legal Service</b>	<b>161,853.01</b>	<b>69,763.76</b>	<b>92,089.25</b>
<b>Total 6800 · Consulting Expense</b>	<b>247,356.51</b>	<b>143,147.51</b>	<b>104,209.00</b>
<b>Total Expense</b>	<b>327,811.98</b>	<b>231,236.22</b>	<b>96,575.76</b>
<b>Net Ordinary Income</b>	<b>-209,378.35</b>	<b>-159,931.47</b>	<b>-49,446.88</b>
<b>Net Income</b>	<b>-209,378.35</b>	<b>-159,931.47</b>	<b>-49,446.88</b>

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

	Nov 29, 23	Nov 29, 22	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
LAIF	2,669,667.99	2,051,844.34	617,823.65
NDWA Checking - First Northern	161,468.87	301,880.51	-140,411.64
NORTH DELTA WA-- F&M Bank	0.00	101,189.10	-101,189.10
<b>Total Checking/Savings</b>	<b>2,831,136.86</b>	<b>2,454,913.95</b>	<b>376,222.91</b>
<b>Accounts Receivable</b>			
Accounts Receivable	-42,500.59	-42,508.59	8.00
<b>Total Accounts Receivable</b>	<b>-42,500.59</b>	<b>-42,508.59</b>	<b>8.00</b>
<b>Other Current Assets</b>			
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
<b>Total Other Current Assets</b>	<b>35,311.46</b>	<b>35,311.46</b>	<b>0.00</b>
<b>Total Current Assets</b>	<b>2,823,947.73</b>	<b>2,447,716.82</b>	<b>376,230.91</b>
<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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>2,823,947.73</b>	<b>2,447,716.82</b>	<b>376,230.91</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	10,517.00	10,517.00	0.00
<b>Total Accounts Payable</b>	<b>10,517.00</b>	<b>10,517.00</b>	<b>0.00</b>
<b>Other Current Liabilities</b>			
Accrued Vacation	8,936.00	8,936.00	0.00
Payroll Liabilities	6,001.68	2,192.88	3,808.80
2110 - Direct Deposit Liabilities	-6,875.09	-6,616.66	-258.43
<b>Total Other Current Liabilities</b>	<b>8,062.59</b>	<b>4,512.22</b>	<b>3,550.37</b>
<b>Total Current Liabilities</b>	<b>18,579.59</b>	<b>15,029.22</b>	<b>3,550.37</b>
<b>Total Liabilities</b>	<b>18,579.59</b>	<b>15,029.22</b>	<b>3,550.37</b>
<b>Equity</b>			
Retained Earnings	3,014,746.49	2,592,619.07	422,127.42
Net Income	-209,378.35	-159,931.47	-49,446.88

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	<u>Nov 29, 23</u>	<u>Nov 29, 22</u>	<u>\$ Change</u>
Total Equity	2,805,368.14	2,432,687.60	372,680.54
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,823,947.73</u></b>	<b><u>2,447,716.82</u></b>	<b><u>376,230.91</u></b>

**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
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	7,414.99	376,924.02	-369,509.03
4020 · Direct Billing	26,656.16	75,932.96	-49,276.80
4030 · Handling Charges	0.00	-1,500.00	1,500.00
4040 · Interest	997.00		
<b>Total 4000 · Sacramento County</b>	35,068.15	451,356.98	-416,288.83
<b>4100 · San Joaquin County</b>			
4110 · Assessments	0.00	100,275.78	-100,275.78
4120 · Direct Billing	391.91	474.22	-82.31
4130 · Handling Charges	0.00	-1,000.00	1,000.00
4140 · Interest	93.00		
<b>Total 4100 · San Joaquin County</b>	484.91	99,750.00	-99,265.09
<b>4200 · Solano County</b>			
4210 · Assessments	0.00	454,536.92	-454,536.92
4220 · Direct Billing	1,612.28	50,249.60	-48,637.32
4230 · Handling Charges	0.00	-4,700.00	4,700.00
<b>Total 4200 · Solano County</b>	1,612.28	500,086.52	-498,474.24
<b>4300 · Yolo County</b>			
4310 · Assessments	25,652.36	514,266.04	-488,613.68
4320 · Direct Billing	12,411.75	210,580.68	-198,168.93
4330 · Handling Charges	0.00	-16,000.00	16,000.00
<b>Total 4300 · Yolo County</b>	38,064.11	708,846.72	-670,782.61
<b>7000 · Interest</b>	43,204.18	15,000.00	28,204.18
<b>Total Income</b>	118,433.63	1,775,040.22	-1,656,606.59
<b>Gross Profit</b>	118,433.63	1,775,040.22	-1,656,606.59
<b>Expense</b>			
<b>Payroll Expenses</b>	14.25		
<b>6000 · DWR CONTRACT</b>	0.00	771,235.00	-771,235.00
<b>6100 · PAYROLL</b>			
<b>6150 · Labor/Staff Salary</b>			
6151 · Taxes - Employer Share	4,111.54	9,874.51	-5,762.97
6150 · Labor/Staff Salary - Other	49,895.50	119,691.00	-69,795.50
<b>Total 6150 · Labor/Staff Salary</b>	54,007.04	129,565.51	-75,558.47
<b>6180 · Employee Benefit Expense</b>			
6181 · Benefits - Retirement	3,713.92	9,276.05	-5,562.13
6182 · Benefits-Unfunded Liability P...	7,570.00	8,403.05	-833.05
6183 · Benefit - Health Insurance	4,270.40	9,697.25	-5,426.85
6184 · Benefit - Dental Insurance	277.38	650.00	-372.62
6185 · Benefit - Life Insurance	201.00	362.00	-161.00
6186 · Benefit - Vision Insurance	70.20	141.00	-70.80
<b>Total 6180 · Employee Benefit Expense</b>	16,102.90	28,529.35	-12,426.45
<b>Total 6100 · PAYROLL</b>	70,109.94	158,094.86	-87,984.92
<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	6,585.09	10,000.00	-3,414.91
6210 · GASB 68 (PERS)	0.00	800.00	-800.00

	Jul '23 - Jun 24	Budget	\$ Over Budget
6215 · Office Supplies	63.05	1,000.00	-936.95
6220 · Computer/Software	3,704.18	5,000.00	-1,295.82
6230 · Printing/Graphic Design	0.00	500.00	-500.00
6240 · Cell Phone	140.00	420.00	-280.00
6245 · Conference	0.00	500.00	-500.00
6250 · Meeting Expense	344.95	1,600.00	-1,255.05
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	1,800.00	5,000.00	-3,200.00
6265 · Director Election	353.20	500.00	-146.80
6270 · Manager Travel/Parking	16.00	50.00	-34.00
6275 · Manager Meal/Entertainment	11.94	100.00	-88.06
<b>Total 6200 · OFFICE EXPENSE</b>	<b>13,018.41</b>	<b>25,970.00</b>	<b>-12,951.59</b>
6300 · Other Expenses			
6350 · Bank Charge	0.05	150.00	-149.95
6400 · Contributions & Subs	0.00	1,250.00	-1,250.00
6600 · Membership Dues	8,280.00	6,560.64	1,719.36
<b>Total 6300 · Other Expenses</b>	<b>8,280.05</b>	<b>7,960.64</b>	<b>319.41</b>
6700 · INSURANCE			
6710 · Insurance - Liability	0.00	7,503.52	-7,503.52
6720 · Insurance-Workers Comp.	308.35	650.33	-341.98
<b>Total 6700 · INSURANCE</b>	<b>308.35</b>	<b>8,153.85</b>	<b>-7,845.50</b>
6800 · Consulting Expense			
6810 · Audit	0.00	7,000.00	-7,000.00
6900 · Engineering			
6901 · Eng. - General	60,304.50	90,000.00	-29,695.50
6905 · Eng.-BDCP/Waterfix/DCP	0.00	5,000.00	-5,000.00
6910 · Eng.-Assessments	21,290.75	20,000.00	1,290.75
6912 · Eng.- Delta WQCP Update	3,908.25	20,000.00	-16,091.75
<b>Total 6900 · Engineering</b>	<b>85,503.50</b>	<b>135,000.00</b>	<b>-49,496.50</b>
6950 · Legal Service			
6951 · Legal-General	77,391.00	150,000.00	-72,609.00
6955 · Legal-BDCP/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
<b>Total 6950 · Legal Service</b>	<b>161,853.01</b>	<b>251,000.00</b>	<b>-89,146.99</b>
<b>Total 6800 · Consulting Expense</b>	<b>247,356.51</b>	<b>393,000.00</b>	<b>-145,643.49</b>
<b>Total Expense</b>	<b>339,087.51</b>	<b>1,364,414.35</b>	<b>-1,025,326.84</b>
<b>Net Ordinary Income</b>	<b>-220,653.88</b>	<b>410,625.87</b>	<b>-631,279.75</b>
<b>Net Income</b>	<b>-220,653.88</b>	<b>410,625.87</b>	<b>-631,279.75</b>