

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

Cash Basis

July 1, 2020 through January 27, 2021

	Jul 1, '20 - Jan 27, 21	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	4,226.32	398,623.00	-394,396.68
4020 · Direct Billing	23,743.54	0.00	23,743.54
4030 · Handling Charges	0.00	-2,000.00	2,000.00
4040 · Interest	163.36	0.00	163.36
4000 · Sacramento County - Other	0.00	0.00	0.00
Total 4000 · Sacramento County	28,133.22	396,623.00	-368,489.78
4100 · San Joaquin County			
4110 · Assessments	39,291.76	87,284.00	-47,992.24
4120 · Direct Billing	400.60	0.00	400.60
4130 · Handling Charges	0.00	-869.00	869.00
4140 · Interest	233.98	0.00	233.98
4100 · San Joaquin County - Other	0.00	0.00	0.00
Total 4100 · San Joaquin County	39,926.34	86,415.00	-46,488.66
4200 · Solano County			
4210 · Assessments	249,095.55	449,285.00	-200,189.45
4220 · Direct Billing	11,552.34	-4,071.00	15,623.34
4230 · Handling Charges	-2,894.87	0.00	-2,894.87
4240 · Interest	0.00	0.00	0.00
4200 · Solano County - Other	0.00	0.00	0.00
Total 4200 · Solano County	257,753.02	445,214.00	-187,460.98
4300 · Yolo County			
4310 · Assessments	21,465.39	626,568.00	-605,102.61
4320 · Direct Billing	12,392.26	0.00	12,392.26
4330 · Handling Charges	-28.24	-13,700.00	13,671.76
4340 · Interest	254.84	0.00	254.84
4300 · Yolo County - Other	0.00	0.00	0.00
Total 4300 · Yolo County	34,084.25	612,868.00	-578,783.75
4400 · State of California			
4410 · Solano	10,519.54	0.00	10,519.54
4420 · Sacramento	1,399.56	0.00	1,399.56
4430 · Yolo	76,011.97	0.00	76,011.97
4400 · State of California - Other	0.00	0.00	0.00
Total 4400 · State of California	87,931.07	0.00	87,931.07
7000 · Interest	5,834.63	0.00	5,834.63
7200 · Assessment Interest/Penalty	2.10	0.00	2.10
7300 · Miscellaneous Income	0.00	0.00	0.00
Total Income	453,664.63	1,541,120.00	-1,087,455.37
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, '20 - Jan 27, 21	Budget	\$ Over Budget
Gross Profit	453,664.63	1,541,120.00	-1,087,455.37
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			
6000 · DWR CONTRACT	307,859.01	616,988.00	-309,128.99
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...	4,369.03	8,780.00	-4,410.97
Total 6151 · Taxes - Employer Share	4,369.03	8,780.00	-4,410.97
6150 · Labor/Staff Salary - Other	53,250.48	106,423.00	-53,172.52
Total 6150 · Labor/Staff Salary	57,619.51	115,203.00	-57,583.49
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	4,494.72	8,247.78	-3,753.06
6182 · Benefits-Unfunded Liability PER	5,700.00	5,785.65	-85.65
6183 · Benefit - Health Insurance	8,976.50	11,051.00	-2,074.50
6184 · Benefit - Dental Insurance	508.53	638.25	-129.72
6185 · Benefit - Life Insurance	286.00	312.00	-26.00
6186 · Benefit - Vision Insurance	128.70	141.00	-12.30
6180 · Employee Benefit Expense - Ot...	0.00	0.00	0.00
Total 6180 · Employee Benefit Expense	20,094.45	26,175.68	-6,081.23
6840 · Unemployment	0.00	0.00	0.00
6100 · PAYROLL - Other	0.00	0.00	0.00
Total 6100 · PAYROLL	77,713.96	141,378.68	-63,664.72
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
6201 · Office Rental Deposit	1,751.50	0.00	1,751.50
6205 · Service Agreement	8,638.74	10,000.00	-1,361.26
6210 · GASB 68 (PERS)	700.00	800.00	-100.00
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	240.15	500.00	-259.85
Total 6215 · Office Supplies	240.15	500.00	-259.85
6220 · Computer/Software	652.61	2,100.00	-1,447.39
6225 · Office Furniture	0.00	0.00	0.00
6230 · Printing/Graphic Design	0.00	500.00	-500.00

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6235 · Notary Expense	493.08	600.00	-106.92
6240 · Cell Phone	245.00	420.00	-175.00
6245 · Conference	0.00	0.00	0.00
6250 · Meeting Expense	1,032.83	300.00	732.83
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	3,900.00	3,500.00	400.00
6265 · Director Election	0.00	0.00	0.00
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	0.00	100.00	-100.00
6280 · Manager Misc. Expense	0.00	0.00	0.00
6200 · OFFICE EXPENSE - Other	0.00	0.00	0.00
Total 6200 · OFFICE EXPENSE	17,653.91	19,370.00	-1,716.09
6300 · Other Expenses			
6350 · Bank Charge			
Bank Checks	0.00	0.00	0.00
6350 · Bank Charge - Other	60.00	0.00	60.00
Total 6350 · Bank Charge	60.00	0.00	60.00
6400 · Contributions & Subs	750.00	1,250.00	-500.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	7,580.00	5,628.00	1,952.00
8900 · Miscellaneous	0.00	25,000.00	-25,000.00
6300 · Other Expenses - Other	25,000.00	0.00	25,000.00
Total 6300 · Other Expenses	33,390.00	31,878.00	1,512.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,153.65	6,971.30	-1,817.65
6720 · Insurance-Workers Comp.	472.49	920.00	-447.51
6700 · INSURANCE - Other	0.00	0.00	0.00
Total 6700 · INSURANCE	5,626.14	7,891.30	-2,265.16
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			
6901 · Eng. - General	49,608.00	50,000.00	-392.00
6905 · Eng.-BDCP/Waterfix/DCP	0.00	20,000.00	-20,000.00
6910 · Eng.-Assessments	12,967.25	16,000.00	-3,032.75
6911 · Eng.-Assessment Application	0.00	0.00	0.00
6912 · Eng.- Delta WQCP Update	0.00	5,000.00	-5,000.00
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	62,575.25	91,000.00	-28,424.75
6950 · Legal Service			
6951 · Legal-General	75,314.95	60,000.00	15,314.95
6955 · Legal-BDCP/Waterfix/DCP	118.50	50,000.00	-49,881.50
6956 · Legal-CA Waterfix CEQA	28,453.76	30,000.00	-1,546.24
6957 · Legal - COA	10,863.00	5,000.00	5,863.00
6958 · Legal - Delta WQCP Update	0.00	120,000.00	-120,000.00
6960 · Legal-Claims Procedure/Process	0.00	0.00	0.00
6965 · Legal-Services Barriers	0.00	0.00	0.00

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6950 · Legal Service - Other	0.00	0.00	0.00
Total 6950 · Legal Service	114,750.21	265,000.00	-150,249.79
6800 · Consulting Expense - Other	0.00	0.00	0.00
Total 6800 · Consulting Expense	177,325.46	356,000.00	-178,674.54
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	619,568.48	1,173,505.98	-553,937.50
Net Ordinary Income	-165,903.85	367,614.02	-533,517.87
Other Income/Expense			
Other Income			
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	-165,903.85	367,614.02	-533,517.87