

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

Cash Basis

July 1 through September 26, 2018

	Jul 1 - Sep 26, 18	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	6,132.52	0.00	6,132.52
4020 · Direct Billing	0.00	0.00	0.00
4030 · Handling Charges	-516.85	0.00	-516.85
4040 · Interest	184.00	0.00	184.00
4000 · Sacramento County - Other	0.00	0.00	0.00
Total 4000 · Sacramento County	5,799.67	0.00	5,799.67
4100 · San Joaquin County			
4110 · Assessments	0.00	0.00	0.00
4120 · Direct Billing	0.00	0.00	0.00
4130 · Handling Charges	0.00	0.00	0.00
4140 · Interest	0.00	0.00	0.00
4100 · San Joaquin County - Other	0.00	0.00	0.00
Total 4100 · San Joaquin County	0.00	0.00	0.00
4200 · Solano County			
4210 · Assessments	0.00	0.00	0.00
4220 · Direct Billing	0.00	0.00	0.00
4230 · Handling Charges	0.00	0.00	0.00
4240 · Interest	51.00	0.00	51.00
4200 · Solano County - Other	0.00	0.00	0.00
Total 4200 · Solano County	51.00	0.00	51.00
4300 · Yolo County			
4310 · Assessments	19,766.64	0.00	19,766.64
4320 · Direct Billing	0.00	0.00	0.00
4330 · Handling Charges	0.00	0.00	0.00
4340 · Interest	292.99	0.00	292.99
4300 · Yolo County - Other	0.00	0.00	0.00
Total 4300 · Yolo County	20,059.63	0.00	20,059.63
4400 · State of California			
4410 · Solano	0.00	0.00	0.00
4420 · Sacramento	1,268.66	0.00	1,268.66
4430 · Yolo	0.00	0.00	0.00
4400 · State of California - Other	0.00	0.00	0.00
Total 4400 · State of California	1,268.66	0.00	1,268.66
7000 · Interest	66.09	0.00	66.09
7200 · Assessment Interest/Penalty	0.00	0.00	0.00
7300 · Miscellaneous Income	0.00	0.00	0.00
Total Income	27,245.05	0.00	27,245.05
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 - Sep 26, 18	Budget	\$ Over Budget
Gross Profit	27,245.05	0.00	27,245.05
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	0.00	0.00	0.00
6000 · DWR CONTRACT	0.00	616,988.00	-616,988.00
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...	1,340.18	7,913.00	-6,572.82
Total 6151 · Taxes - Employer Share	1,340.18	7,913.00	-6,572.82
6150 · Labor/Staff Salary - Other	16,731.82	100,313.00	-83,581.18
Total 6150 · Labor/Staff Salary	18,072.00	108,226.00	-90,154.00
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	1,233.04	7,004.00	-5,770.96
6182 · Benefits-Unfunded Liability PER	333.32	3,852.00	-3,518.68
6183 · Benefit - Health Insurance	4,583.88	9,390.00	-4,806.12
6184 · Benefit - Dental Insurance	277.38	555.00	-277.62
6185 · Benefit - Life Insurance	150.00	300.00	-150.00
6186 · Benefit - Vision Insurance	70.20	141.00	-70.80
6180 · Employee Benefit Expense - Ot...	0.00	0.00	0.00
Total 6180 · Employee Benefit Expense	6,647.82	21,242.00	-14,594.18
6840 · Unemployment	0.00	0.00	0.00
6100 · PAYROLL - Other	0.00	0.00	0.00
Total 6100 · PAYROLL	24,719.82	129,468.00	-104,748.18
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	1,666.68	10,000.00	-8,333.32
6210 · GASB 68 (PERS)	0.00	800.00	-800.00
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	9.55	500.00	-490.45
Total 6215 · Office Supplies	9.55	500.00	-490.45
6220 · Computer/Software	0.00	1,600.00	-1,600.00
6225 · Office Furniture	0.00	0.00	0.00
6230 · Printing/Graphic Design	0.00	5,000.00	-5,000.00
6235 · Notary Expense	0.00	0.00	0.00

	Jul 1 - Sep 26, 18	Budget	\$ Over Budget
6240 · Cell Phone	70.00	420.00	-350.00
6245 · Conference	425.00	1,000.00	-575.00
6250 · Meeting Expense	300.00	1,000.00	-700.00
6255 · Director Expense/Travel	278.56	1,000.00	-721.44
6260 · Director Fee	800.00	3,200.00	-2,400.00
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	300.00	-300.00
6280 · Manager Misc. Expense	0.00	0.00	0.00
6200 · OFFICE EXPENSE - Other	0.00	0.00	0.00
Total 6200 · OFFICE EXPENSE	3,549.79	24,870.00	-21,320.21
6300 · Other Expenses			
6350 · Bank Charge			
Bank Checks	0.00	0.00	0.00
6350 · Bank Charge - Other	0.00	0.00	0.00
Total 6350 · Bank Charge	0.00	0.00	0.00
6400 · Contributions & Subs	750.00	1,250.00	-500.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	0.00	5,247.00	-5,247.00
8900 · Miscellaneous	0.00	500.00	-500.00
6300 · Other Expenses - Other	0.00	0.00	0.00
Total 6300 · Other Expenses	750.00	6,997.00	-6,247.00
6700 · INSURANCE			
6710 · Insurance - Liability	0.00	5,275.00	-5,275.00
6720 · Insurance-Workers Comp.	222.75	891.00	-668.25
6700 · INSURANCE - Other	0.00	0.00	0.00
Total 6700 · INSURANCE	222.75	6,166.00	-5,943.25
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	9,552.54	30,000.00	-20,447.46
6905 · Eng.-BDCP/ CA Waterfix	65,093.05	70,000.00	-4,906.95
6910 · Eng.-Assessments	12,490.00	15,000.00	-2,510.00
6911 · Eng.-Assessment Application	11,524.75	0.00	11,524.75
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	98,660.34	115,000.00	-16,339.66
6950 · Legal Service			
6951 · Legal-General	24,837.00	60,000.00	-35,163.00
6955 · Legal-BDCP/ CA Waterfix	42,784.26	60,000.00	-17,215.74
6956 · Legal-CA Waterfix CEQA	38,189.35	130,000.00	-91,810.65
6960 · Legal-Claims Procedure/Process	0.00	30,000.00	-30,000.00
6965 · Legal-Services Barriers	0.00	0.00	0.00
6950 · Legal Service - Other	0.00	0.00	0.00
Total 6950 · Legal Service	105,810.61	280,000.00	-174,189.39
6800 · Consulting Expense - Other	0.00	0.00	0.00

	Jul 1 - Sep 26, 18	Budget	\$ Over Budget
Total 6800 · Consulting Expense	204,470.95	395,000.00	-190,529.05
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	233,713.31	1,179,489.00	-945,775.69
Net Ordinary Income	-206,468.26	-1,179,489.00	973,020.74
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	-206,468.26	-1,179,489.00	973,020.74