

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

Cash Basis

July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	313,527.13	375,498.00	-61,970.87
4020 · Direct Billing	27,227.47	0.00	27,227.47
4030 · Handling Charges	-1,913.93	-2,500.00	586.07
4040 · Interest	184.00	0.00	184.00
<b>Total 4000 · Sacramento County</b>	<b>339,024.67</b>	<b>372,998.00</b>	<b>-33,973.33</b>
<b>4100 · San Joaquin County</b>			
4110 · Assessments	81,380.32	82,211.00	-830.68
4120 · Direct Billing	933.13	0.00	933.13
4130 · Handling Charges	-812.67	-1,000.00	187.33
4140 · Interest	97.00	0.00	97.00
<b>Total 4100 · San Joaquin County</b>	<b>81,597.78</b>	<b>81,211.00</b>	<b>386.78</b>
<b>4200 · Solano County</b>			
4210 · Assessments	374,902.26	426,644.00	-51,741.74
4220 · Direct Billing	27,078.57	0.00	27,078.57
4230 · Handling Charges	-3,825.53	-4,266.00	440.47
4240 · Interest	51.00	0.00	51.00
<b>Total 4200 · Solano County</b>	<b>398,206.30</b>	<b>422,378.00</b>	<b>-24,171.70</b>
<b>4300 · Yolo County</b>			
4310 · Assessments	428,876.90	593,041.30	-164,164.40
4320 · Direct Billing	14,924.42	0.00	14,924.42
4330 · Handling Charges	-12,970.90	-14,000.00	1,029.10
4340 · Interest	358.87	0.00	358.87
<b>Total 4300 · Yolo County</b>	<b>431,189.29</b>	<b>579,041.30</b>	<b>-147,852.01</b>
<b>4400 · State of California</b>			
4410 · Solano	21,126.62		
4420 · Sacramento	10,352.56	0.00	10,352.56
4430 · Yolo	143,290.50		
<b>Total 4400 · State of California</b>	<b>174,769.68</b>	<b>0.00</b>	<b>174,769.68</b>
7000 · Interest	10,859.05	0.00	10,859.05
7200 · Assessment Interest/Penalty	18,586.59	0.00	18,586.59
<b>Total Income</b>	<b>1,454,233.36</b>	<b>1,455,628.30</b>	<b>-1,394.94</b>
<b>Gross Profit</b>	<b>1,454,233.36</b>	<b>1,455,628.30</b>	<b>-1,394.94</b>
<b>Expense</b>			
Reconciliation Discrepancies	-0.01		
6000 · DWR CONTRACT	616,958.54	616,988.00	-29.46
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	9,941.96	7,913.00	2,028.96
6150 · Labor/Staff Salary - Other	100,390.92	100,313.00	77.92
<b>Total 6150 · Labor/Staff Salary</b>	<b>110,332.88</b>	<b>108,226.00</b>	<b>2,106.88</b>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	7,398.24	7,004.00	394.24
6182 · Benefits-Unfunded Liability P...	5,623.00	3,852.00	1,771.00
6183 · Benefit - Health Insurance	7,645.13	9,390.00	-1,744.87
6184 · Benefit - Dental Insurance	508.53	555.00	-46.47
6185 · Benefit - Life Insurance	275.00	300.00	-25.00

	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6186 · Benefit - Vision Insurance	128.70	141.00	-12.30
<b>Total 6180 · Employee Benefit Expense</b>	<b>21,578.60</b>	<b>21,242.00</b>	<b>336.60</b>
<b>Total 6100 · PAYROLL</b>	<b>131,911.48</b>	<b>129,468.00</b>	<b>2,443.48</b>
<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	10,000.08	10,000.00	0.08
6210 · GASB 68 (PERS)	700.00	800.00	-100.00
6215 · Office Supplies	641.74	500.00	141.74
6220 · Computer/Software	1,985.23	1,600.00	385.23
6225 · Office Furniture	0.00	0.00	0.00
6230 · Printing/Graphic Design	1,850.00	5,000.00	-3,150.00
6235 · Notary Expense	0.00	0.00	0.00
6240 · Cell Phone	420.00	420.00	0.00
6245 · Conference	845.31	1,000.00	-154.69
6250 · Meeting Expense	600.00	1,000.00	-400.00
6255 · Director Expense/Travel	1,045.67	1,000.00	45.67
6260 · Director Fee	3,000.00	3,200.00	-200.00
6265 · Director Election	0.00	0.00	0.00
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	47.91	300.00	-252.09
<b>Total 6200 · OFFICE EXPENSE</b>	<b>21,135.94</b>	<b>24,870.00</b>	<b>-3,734.06</b>
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	105.00	0.00	105.00
6400 · Contributions & Subs	1,250.00	1,250.00	0.00
6600 · Membership Dues	5,516.00	5,247.00	269.00
8900 · Miscellaneous	0.00	500.00	-500.00
<b>Total 6300 · Other Expenses</b>	<b>6,871.00</b>	<b>6,997.00</b>	<b>-126.00</b>
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	4,866.00	5,275.00	-409.00
6720 · Insurance-Workers Comp.	1,198.34	891.00	307.34
<b>Total 6700 · INSURANCE</b>	<b>6,064.34</b>	<b>6,166.00</b>	<b>-101.66</b>
<b>6800 · Consulting Expense</b>			
6810 · Audit	0.00	0.00	0.00
<b>6900 · Engineering</b>			
6901 · Eng. - General	61,659.66	30,000.00	31,659.66
6905 · Eng.-BDCP/ CA Waterfix	73,874.75	70,000.00	3,874.75
6910 · Eng.-Assessments	26,005.00	15,000.00	11,005.00
6911 · Eng.-Assessment Application	11,524.75	0.00	11,524.75
6912 · Eng.- Delta WQCP Update	0.00	0.00	0.00
<b>Total 6900 · Engineering</b>	<b>173,064.16</b>	<b>115,000.00</b>	<b>58,064.16</b>
<b>6950 · Legal Service</b>			
6951 · Legal-General	45,913.39	60,000.00	-14,086.61
6955 · Legal-BDCP/ CA Waterfix	71,264.96	60,000.00	11,264.96
6956 · Legal-CA Waterfix CEQA	108,070.80	130,000.00	-21,929.20
6957 · Legal - COA	0.00	0.00	0.00
6958 · Legal - Delta WQCP Update	0.00	0.00	0.00
6960 · Legal-Claims Procedure/Proc...	0.00	30,000.00	-30,000.00
<b>Total 6950 · Legal Service</b>	<b>225,249.15</b>	<b>280,000.00</b>	<b>-54,750.85</b>
<b>Total 6800 · Consulting Expense</b>	<b>398,313.31</b>	<b>395,000.00</b>	<b>3,313.31</b>

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	<b>Jul '18 - Jun 19</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Total Expense</b>	1,181,254.60	1,179,489.00	1,765.60
<b>Net Ordinary Income</b>	272,978.76	276,139.30	-3,160.54
<b>Net Income</b>	<b>272,978.76</b>	<b>276,139.30</b>	<b>-3,160.54</b>