

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

Cash Basis

July 1 through September 25, 2019

	Jul 1 - Sep 25, 19	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Benefit Charge	0.00	0.00	0.00
<b>INCOME</b>	0.00	0.00	0.00
<b>4000 · Sacramento County</b>			
4010 · Assessments	4,004.12	318,663.00	-314,658.88
4020 · Direct Billing	0.00	0.00	0.00
4030 · Handling Charges	0.00	-2,000.00	2,000.00
4040 · Interest	1,319.95	0.00	1,319.95
4000 · Sacramento County - Other	0.00	0.00	0.00
<b>Total 4000 · Sacramento County</b>	5,324.07	316,663.00	-311,338.93
<b>4100 · San Joaquin County</b>			
4110 · Assessments	73.00	83,674.00	-83,601.00
4120 · Direct Billing	0.00	0.00	0.00
4130 · Handling Charges	0.00	-837.00	837.00
4140 · Interest	0.00	0.00	0.00
4100 · San Joaquin County - Other	0.00	0.00	0.00
<b>Total 4100 · San Joaquin County</b>	73.00	82,837.00	-82,764.00
<b>4200 · Solano County</b>			
4210 · Assessments	515.06	393,865.00	-393,349.94
4220 · Direct Billing	0.00	0.00	0.00
4230 · Handling Charges	0.00	-3,939.00	3,939.00
4240 · Interest	0.00	0.00	0.00
4200 · Solano County - Other	0.00	0.00	0.00
<b>Total 4200 · Solano County</b>	515.06	389,926.00	-389,410.94
<b>4300 · Yolo County</b>			
4310 · Assessments	17,831.44	440,309.00	-422,477.56
4320 · Direct Billing	0.00	-12,856.00	12,856.00
4330 · Handling Charges	-72.10	0.00	-72.10
4340 · Interest	698.40	0.00	698.40
4300 · Yolo County - Other	0.00	0.00	0.00
<b>Total 4300 · Yolo County</b>	18,457.74	427,453.00	-408,995.26
<b>4400 · State of California</b>			
4410 · Solano	0.00	0.00	0.00
4420 · Sacramento	0.00	0.00	0.00
4430 · Yolo	0.00	0.00	0.00
4400 · State of California - Other	0.00	0.00	0.00
<b>Total 4400 · State of California</b>	0.00	0.00	0.00
7000 · Interest	4,390.28	0.00	4,390.28
7200 · Assessment Interest/Penalty	0.00	0.00	0.00
7300 · Miscellaneous Income	0.00	0.00	0.00
<b>Total Income</b>	28,760.15	1,216,879.00	-1,188,118.85
<b>Cost of Goods Sold</b>			
50000 · Cost of Goods Sold	0.00	0.00	0.00
<b>Total COGS</b>	0.00	0.00	0.00
<b>Gross Profit</b>	28,760.15	1,216,879.00	-1,188,118.85
<b>Expense</b>			
Contingency Reserve	0.00	0.00	0.00
<b>EVENT</b>			

	Jul 1 - Sep 25, 19	Budget	\$ Over Budget
Prop 218 Election	0.00	0.00	0.00
EVENT - Other	0.00	0.00	0.00
<b>Total EVENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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 - Other	-705.73	8,165.00	-8,870.73
<b>Total 6151 · Taxes - Employer Share</b>	<b>-705.73</b>	<b>8,165.00</b>	<b>-8,870.73</b>
6150 · Labor/Staff Salary - Other	17,233.50	103,323.00	-86,089.50
<b>Total 6150 · Labor/Staff Salary</b>	<b>16,527.77</b>	<b>111,488.00</b>	<b>-94,960.23</b>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	2,023.02	7,664.00	-5,640.98
6182 · Benefits-Unfunded Liability PER	5,031.00	5,959.00	-928.00
6183 · Benefit - Health Insurance	4,760.40	9,390.00	-4,629.60
6184 · Benefit - Dental Insurance	277.38	555.00	-277.62
6185 · Benefit - Life Insurance	150.00	275.00	-125.00
6186 · Benefit - Vision Insurance	70.20	130.00	-59.80
6180 · Employee Benefit Expense - Ot...	0.00	0.00	0.00
<b>Total 6180 · Employee Benefit Expense</b>	<b>12,312.00</b>	<b>23,973.00</b>	<b>-11,661.00</b>
6840 · Unemployment	0.00	0.00	0.00
6100 · PAYROLL - Other	0.00	0.00	0.00
<b>Total 6100 · PAYROLL</b>	<b>28,839.77</b>	<b>135,461.00</b>	<b>-106,621.23</b>
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)	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	10.25	500.00	-489.75
<b>Total 6215 · Office Supplies</b>	<b>10.25</b>	<b>500.00</b>	<b>-489.75</b>
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	500.00	-500.00
6235 · Notary Expense	0.00	0.00	0.00
6240 · Cell Phone	70.00	420.00	-350.00
6245 · Conference	0.00	1,000.00	-1,000.00
6250 · Meeting Expense	300.00	1,000.00	-700.00
6255 · Director Expense/Travel	0.00	1,000.00	-1,000.00
6260 · Director Fee	400.00	3,200.00	-2,800.00

	<b>Jul 1 - Sep 25, 19</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>6265 · Director Election</b>	372.19	350.00	22.19
<b>6270 · Manager Travel/Parking</b>	0.00	50.00	-50.00
<b>6275 · Manager Meal/Entertainment</b>	0.00	300.00	-300.00
<b>6280 · Manager Misc. Expense</b>	0.00	0.00	0.00
<b>6200 · OFFICE EXPENSE - Other</b>	0.00	0.00	0.00
<b>Total 6200 · OFFICE EXPENSE</b>	<b>3,519.12</b>	<b>20,720.00</b>	<b>-17,200.88</b>
<b>6300 · Other Expenses</b>			
<b>6350 · Bank Charge</b>			
Bank Checks	0.00	0.00	0.00
<b>6350 · Bank Charge - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 6350 · Bank Charge</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6400 · Contributions &amp; Subs</b>	750.00	26,250.00	-25,500.00
<b>6500 · Depreciation Expense</b>	0.00	0.00	0.00
<b>6600 · Membership Dues</b>	0.00	5,516.00	-5,516.00
<b>8900 · Miscellaneous</b>	0.00	500.00	-500.00
<b>6300 · Other Expenses - Other</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>
<b>Total 6300 · Other Expenses</b>	<b>25,750.00</b>	<b>32,266.00</b>	<b>-6,516.00</b>
<b>6700 · INSURANCE</b>			
<b>6710 · Insurance - Liability</b>	0.00	5,275.00	-5,275.00
<b>6720 · Insurance-Workers Comp.</b>	197.50	800.00	-602.50
<b>6700 · INSURANCE - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 6700 · INSURANCE</b>	<b>197.50</b>	<b>6,075.00</b>	<b>-5,877.50</b>
<b>6800 · Consulting Expense</b>			
BDCP	0.00	0.00	0.00
Contract Admin & Enforcement	0.00	0.00	0.00
Data Processing	0.00	0.00	0.00
<b>6810 · Audit</b>	0.00	6,200.00	-6,200.00
<b>6850 · General/Accounting</b>	0.00	0.00	0.00
<b>6900 · Engineering</b>			
<b>6901 · Eng. - General</b>	10,657.03	70,000.00	-59,342.97
<b>6905 · Eng.-BDCP/ CA Waterfix</b>	0.00	20,000.00	-20,000.00
<b>6910 · Eng.-Assessments</b>	14,842.75	10,000.00	4,842.75
<b>6911 · Eng.-Assessment Application</b>	0.00	0.00	0.00
<b>6912 · Eng. - Delta WQCP Update</b>	2,700.00	15,000.00	-12,300.00
<b>6915 · Eng.-Claims Procedure</b>	0.00	0.00	0.00
<b>6920 · Eng.- Barriers</b>	0.00	0.00	0.00
<b>6900 · Engineering - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 6900 · Engineering</b>	<b>28,199.78</b>	<b>115,000.00</b>	<b>-86,800.22</b>
<b>6950 · Legal Service</b>			
<b>6951 · Legal-General</b>	16,625.14	60,000.00	-43,374.86
<b>6955 · Legal-BDCP/ CA Waterfix</b>	3,427.75	20,000.00	-16,572.25
<b>6956 · Legal-CA Waterfix CEQA</b>	92,923.86	10,000.00	82,923.86
<b>6957 · Legal - COA</b>	60,545.21	50,000.00	10,545.21
<b>6958 · Legal - Delta WQCP Update</b>	0.00	35,000.00	-35,000.00
<b>6960 · Legal-Claims Procedure/Process</b>	0.00	0.00	0.00
<b>6965 · Legal-Services Barriers</b>	0.00	0.00	0.00
<b>6950 · Legal Service - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 6950 · Legal Service</b>	<b>173,521.96</b>	<b>175,000.00</b>	<b>-1,478.04</b>
<b>6800 · Consulting Expense - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 6800 · Consulting Expense</b>	<b>201,721.74</b>	<b>296,200.00</b>	<b>-94,478.26</b>

	<b>Jul 1 - Sep 25, 19</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>6999 · Uncategorized Expenses</b>	0.00	0.00	0.00
<b>Total Expense</b>	260,028.13	1,107,710.00	-847,681.87
<b>Net Ordinary Income</b>	-231,267.98	109,169.00	-340,436.98
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Interest Income</b>	0.00	0.00	0.00
<b>Other Income</b>	0.00	0.00	0.00
<b>Total Other Income</b>	0.00	0.00	0.00
<b>Net Other Income</b>	0.00	0.00	0.00
<b>Net Income</b>	<b>-231,267.98</b>	<b>109,169.00</b>	<b>-340,436.98</b>