

NORTH DELTA WATER AGENCY
Profit & Loss Budget vs. Actual Exhibit "D"
 July 2019 through June 2020

Cash Basis

	Jul '19 - Jun 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	308,732.37	318,663.00	-9,930.63
4020 · Direct Billing	27,993.68	0.00	27,993.68
4030 · Handling Charges	-1,911.92	-2,000.00	88.08
4040 · Interest	1,319.87	0.00	1,319.87
Total 4000 · Sacramento County	336,134.00	316,663.00	19,471.00
4100 · San Joaquin County			
4110 · Assessments	44,413.44	83,674.00	-39,260.56
4120 · Direct Billing	951.70	0.00	951.70
4130 · Handling Charges	0.00	-837.00	837.00
4140 · Interest	315.00	0.00	315.00
Total 4100 · San Joaquin County	45,680.14	82,837.00	-37,156.86
4200 · Solano County			
4210 · Assessments	393,841.90	393,865.00	-23.10
4220 · Direct Billing	11,857.60	0.00	11,857.60
4230 · Handling Charges	-3,938.65	-3,939.00	0.35
4240 · Interest	0.00	0.00	0.00
Total 4200 · Solano County	401,760.85	389,926.00	11,834.85
4300 · Yolo County			
4310 · Assessments	418,556.91	440,309.00	-21,752.09
4320 · Direct Billing	15,138.04	-12,856.00	27,994.04
4330 · Handling Charges	-13,028.57	0.00	-13,028.57
4340 · Interest	1,183.93	0.00	1,183.93
Total 4300 · Yolo County	421,850.31	427,453.00	-5,602.69

	Jul '19 - Jun 20	Budget	\$ Over Budget
4400 · State of California			
4410 · Solano	20,399.92	0.00	20,399.92
4420 · Sacramento	2,408.14	0.00	2,408.14
4430 · Yolo	147,527.68	0.00	147,527.68
Total 4400 · State of California	170,335.74	0.00	170,335.74
7000 · Interest	16,855.79	0.00	16,855.79
7200 · Assessment Interest/Penalty	55.79	0.00	55.79
Total Income	1,392,672.62	1,216,879.00	175,793.62
Gross Profit	1,392,672.62	1,216,879.00	175,793.62
Expense			
Payroll Expenses	4.75		
Reconciliation Discrepancies	0.03		
6000 · DWR CONTRACT	615,728.81	616,988.00	-1,259.19
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	6,087.85	8,165.00	-2,077.15
6150 · Labor/Staff Salary - Other	103,399.25	103,323.00	76.25
Total 6150 · Labor/Staff Salary	109,487.10	111,488.00	-2,000.90
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	8,007.66	7,664.00	343.66
6182 · Benefits-Unfunded Liability ...	5,031.00	5,959.00	-928.00
6183 · Benefit - Health Insurance	9,590.64	9,390.00	200.64
6184 · Benefit - Dental Insurance	554.76	555.00	-0.24
6185 · Benefit - Life Insurance	306.00	275.00	31.00
6186 · Benefit - Vision Insurance	140.40	130.00	10.40

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Total 6180 · Employee Benefit Expense	23,630.46	23,973.00	-342.54
Total 6100 · PAYROLL	133,117.56	135,461.00	-2,343.44
6200 · OFFICE EXPENSE			
6205 · Service Agreement	10,000.08	10,000.00	0.08
6210 · GASB 68 (PERS)	700.00	800.00	-100.00
6215 · Office Supplies	751.74	500.00	251.74
6220 · Computer/Software	748.45	1,600.00	-851.55
6225 · Office Furniture	2,472.64	0.00	2,472.64
6230 · Printing/Graphic Design	0.00	500.00	-500.00
6235 · Notary Expense	0.00	0.00	0.00
6240 · Cell Phone	420.00	420.00	0.00
6245 · Conference	30.00	1,000.00	-970.00
6250 · Meeting Expense	435.72	1,000.00	-564.28
6255 · Director Expense/Travel	672.77	1,000.00	-327.23
6260 · Director Fee	3,100.00	3,200.00	-100.00
6265 · Director Election	372.19	350.00	22.19
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	41.05	300.00	-258.95
Total 6200 · OFFICE EXPENSE	19,744.64	20,720.00	-975.36
6300 · Other Expenses			
6350 · Bank Charge	92.51	0.00	92.51
6400 · Contributions & Subs	1,250.00	26,250.00	-25,000.00
6600 · Membership Dues	5,628.00	5,516.00	112.00
8900 · Miscellaneous	506.30	500.00	6.30
6300 · Other Expenses - Other	28,091.81		
Total 6300 · Other Expenses	35,568.62	32,266.00	3,302.62

	Jul '19 - Jun 20	Budget	\$ Over Budget
6700 · INSURANCE			
6710 · Insurance - Liability	6,062.00	5,275.00	787.00
6720 · Insurance-Workers Comp.	563.08	800.00	-236.92
Total 6700 · INSURANCE	6,625.08	6,075.00	550.08
6800 · Consulting Expense			
6810 · Audit	6,504.00	6,200.00	304.00
6900 · Engineering			
6901 · Eng. - General	22,322.18	70,000.00	-47,677.82
6905 · Eng.-BD/CP/Waterfix/DCP	8,853.75	20,000.00	-11,146.25
6910 · Eng.-Assessments	16,146.75	10,000.00	6,146.75
6911 · Eng.-Assessment Application	0.00	0.00	0.00
6912 · Eng.- Delta WQCP Update	6,525.25	15,000.00	-8,474.75
Total 6900 · Engineering	53,847.93	115,000.00	-61,152.07
6950 · Legal Service			
6951 · Legal-General	51,697.75	60,000.00	-8,302.25
6955 · Legal-BD/CP/Waterfix/DCP	3,558.14	20,000.00	-16,441.86
6956 · Legal-CA Waterfix CEQA	195,214.70	10,000.00	185,214.70
6957 · Legal - COA	76,622.69	50,000.00	26,622.69
6958 · Legal - Delta WQCP Update	0.00	35,000.00	-35,000.00
Total 6950 · Legal Service	327,093.28	175,000.00	152,093.28
Total 6800 · Consulting Expense	387,445.21	296,200.00	91,245.21
Total Expense	1,198,234.70	1,107,710.00	90,524.70
Net Ordinary Income	194,437.92	109,169.00	85,268.92
Net Income	194,437.92	109,169.00	85,268.92