

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

Cash Basis

July 1 through November 29, 2018

	Jul 1 - Nov 29, 18	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Benefit Charge	0.00	0.00	0.00
<b>INCOME</b>			
REFUND	0.00	0.00	0.00
INCOME - Other	0.00	0.00	0.00
<b>Total INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4000 · Sacramento County</b>			
4010 · Assessments	6,132.52	375,498.00	-369,365.48
4020 · Direct Billing	9,413.43	0.00	9,413.43
4030 · Handling Charges	-516.85	-2,500.00	1,983.15
4040 · Interest	184.00	0.00	184.00
4000 · Sacramento County - Other	0.00	0.00	0.00
<b>Total 4000 · Sacramento County</b>	<b>15,213.10</b>	<b>372,998.00</b>	<b>-357,784.90</b>
<b>4100 · San Joaquin County</b>			
4110 · Assessments	59.10	82,211.00	-82,151.90
4120 · Direct Billing	671.63	0.00	671.63
4130 · Handling Charges	0.00	-1,000.00	1,000.00
4140 · Interest	4.00	0.00	4.00
4100 · San Joaquin County - Other	0.00	0.00	0.00
<b>Total 4100 · San Joaquin County</b>	<b>734.73</b>	<b>81,211.00</b>	<b>-80,476.27</b>
<b>4200 · Solano County</b>			
4210 · Assessments	0.00	426,644.00	-426,644.00
4220 · Direct Billing	6,969.41	0.00	6,969.41
4230 · Handling Charges	0.00	-4,266.00	4,266.00
4240 · Interest	51.00	0.00	51.00
4200 · Solano County - Other	0.00	0.00	0.00
<b>Total 4200 · Solano County</b>	<b>7,020.41</b>	<b>422,378.00</b>	<b>-415,357.59</b>
<b>4300 · Yolo County</b>			
4310 · Assessments	19,766.64	593,041.30	-573,274.66
4320 · Direct Billing	10,078.42	0.00	10,078.42
4330 · Handling Charges	0.00	-14,000.00	14,000.00
4340 · Interest	292.99	0.00	292.99
4300 · Yolo County - Other	0.00	0.00	0.00
<b>Total 4300 · Yolo County</b>	<b>30,138.05</b>	<b>579,041.30</b>	<b>-548,903.25</b>
<b>4400 · State of California</b>			
4410 · Solano	0.00	0.00	0.00
4420 · Sacramento	2,586.68	0.00	2,586.68
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>	<b>2,586.68</b>	<b>0.00</b>	<b>2,586.68</b>
7000 · Interest	234.00	0.00	234.00
7200 · Assessment Interest/Penalty	8.00	0.00	8.00
7300 · Miscellaneous Income	0.00	0.00	0.00
<b>Total Income</b>	<b>55,934.97</b>	<b>1,455,628.30</b>	<b>-1,399,693.33</b>
<b>Cost of Goods Sold</b>			
50000 · Cost of Goods Sold	0.00	0.00	0.00
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	<u>Jul 1 - Nov 29, 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Gross Profit</b>	55,934.97	1,455,628.30	-1,399,693.33
<b>Expense</b>			
Contingency Reserve	0.00	0.00	0.00
<b>EVENT</b>			
Prop 218 Election	0.00	0.00	0.00
EVENT - Other	0.00	0.00	0.00
<b>Total EVENT</b>	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
<b>6100 · PAYROLL</b>			
Deferred Compensation	0.00	0.00	0.00
<b>6150 · Labor/Staff Salary</b>			
Auto Allowance	0.00	0.00	0.00
<b>6151 · Taxes - Employer Share</b>			
Federal	0.00	0.00	0.00
State	0.00	0.00	0.00
6151 · Taxes - Employer Share - Oth...	2,649.77	7,913.00	-5,263.23
<b>Total 6151 · Taxes - Employer Share</b>	2,649.77	7,913.00	-5,263.23
<b>6150 · Labor/Staff Salary - Other</b>	33,470.14	100,313.00	-66,842.86
<b>Total 6150 · Labor/Staff Salary</b>	36,119.91	108,226.00	-72,106.09
<b>6180 · Employee Benefit Expense</b>			
6181 · Benefits - Retirement	2,466.08	7,004.00	-4,537.92
6182 · Benefits-Unfunded Liability PER	1,656.32	3,852.00	-2,195.68
6183 · Benefit - Health Insurance	6,111.84	9,390.00	-3,278.16
6184 · Benefit - Dental Insurance	369.84	555.00	-185.16
6185 · Benefit - Life Insurance	200.00	300.00	-100.00
6186 · Benefit - Vision Insurance	93.60	141.00	-47.40
6180 · Employee Benefit Expense - Ot...	0.00	0.00	0.00
<b>Total 6180 · Employee Benefit Expense</b>	10,897.68	21,242.00	-10,344.32
6840 · Unemployment	0.00	0.00	0.00
6100 · PAYROLL - Other	0.00	0.00	0.00
<b>Total 6100 · PAYROLL</b>	47,017.59	129,468.00	-82,450.41
<b>6200 · OFFICE EXPENSE</b>			
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	3,333.36	10,000.00	-6,666.64
6210 · GASB 68 (PERS)	700.00	800.00	-100.00
<b>6215 · Office Supplies</b>			
Computer Equipment	0.00	0.00	0.00
Office Supplies	277.10	0.00	277.10
Quickbooks Subscription	0.00	0.00	0.00
6215 · Office Supplies - Other	9.55	500.00	-490.45
<b>Total 6215 · Office Supplies</b>	286.65	500.00	-213.35
6220 · Computer/Software	0.00	1,600.00	-1,600.00
6225 · Office Furniture	0.00	0.00	0.00
6230 · Printing/Graphic Design	875.00	5,000.00	-4,125.00
6235 · Notary Expense	0.00	0.00	0.00

	<b>Jul 1 - Nov 29, 18</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>6240 · Cell Phone</b>	140.00	420.00	-280.00
<b>6245 · Conference</b>	425.00	1,000.00	-575.00
<b>6250 · Meeting Expense</b>	300.00	1,000.00	-700.00
<b>6255 · Director Expense/Travel</b>	462.72	1,000.00	-537.28
<b>6260 · Director Fee</b>	1,200.00	3,200.00	-2,000.00
<b>6265 · Director Election</b>	0.00	0.00	0.00
<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>7,722.73</b>	<b>24,870.00</b>	<b>-17,147.27</b>
<b>6300 · Other Expenses</b>			
<b>6350 · Bank Charge</b>			
Bank Checks	0.00	0.00	0.00
6350 · Bank Charge - Other	0.00	0.00	0.00
<b>Total 6350 · Bank Charge</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6400 · Contributions &amp; Subs</b>	1,250.00	1,250.00	0.00
<b>6500 · Depreciation Expense</b>	0.00	0.00	0.00
<b>6600 · Membership Dues</b>	6,895.00	5,247.00	1,648.00
<b>8900 · Miscellaneous</b>	0.00	500.00	-500.00
<b>6300 · Other Expenses - Other</b>	0.00	0.00	0.00
<b>Total 6300 · Other Expenses</b>	<b>8,145.00</b>	<b>6,997.00</b>	<b>1,148.00</b>
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	5,832.00	5,275.00	557.00
6720 · Insurance-Workers Comp.	445.50	891.00	-445.50
6700 · INSURANCE - Other	0.00	0.00	0.00
<b>Total 6700 · INSURANCE</b>	<b>6,277.50</b>	<b>6,166.00</b>	<b>111.50</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
6810 · Audit	0.00	0.00	0.00
6850 · General/Accounting	0.00	0.00	0.00
6900 · Engineering			
6901 · Eng. - General	19,844.28	30,000.00	-10,155.72
6905 · Eng.-BDCP/ CA Waterfix	70,449.55	70,000.00	449.55
6910 · Eng.-Assessments	20,599.25	15,000.00	5,599.25
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
<b>Total 6900 · Engineering</b>	<b>122,417.83</b>	<b>115,000.00</b>	<b>7,417.83</b>
6950 · Legal Service			
6951 · Legal-General	28,054.18	60,000.00	-31,945.82
6955 · Legal-BDCP/ CA Waterfix	47,328.64	60,000.00	-12,671.36
6956 · Legal-CA Waterfix CEQA	52,857.74	130,000.00	-77,142.26
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
<b>Total 6950 · Legal Service</b>	<b>128,240.56</b>	<b>280,000.00</b>	<b>-151,759.44</b>
<b>6800 · Consulting Expense - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	<b>Jul 1 - Nov 29, 18</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Total 6800 · Consulting Expense</b>	250,658.39	395,000.00	-144,341.61
<b>6999 · Uncategorized Expenses</b>	0.00	0.00	0.00
<b>Total Expense</b>	319,821.21	1,179,489.00	-859,667.79
<b>Net Ordinary Income</b>	-263,886.24	276,139.30	-540,025.54
<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>-263,886.24</b>	<b>276,139.30</b>	<b>-540,025.54</b>