

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

Cash Basis

July through September 2020

	Jul - Sep 20	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	4,226.32	0.00	4,226.32
4020 · Direct Billing	0.00	0.00	0.00
4030 · Handling Charges	0.00	0.00	0.00
<b>Total 4000 · Sacramento County</b>	4,226.32	0.00	4,226.32
<b>4100 · San Joaquin County</b>			
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	114.00	0.00	114.00
<b>Total 4100 · San Joaquin County</b>	114.00	0.00	114.00
<b>4200 · Solano County</b>			
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
<b>Total 4200 · Solano County</b>	0.00	0.00	0.00
<b>4300 · Yolo County</b>			
4310 · Assessments	21,465.39	0.00	21,465.39
4320 · Direct Billing	0.00	0.00	0.00
4330 · Handling Charges	-28.24	0.00	-28.24
4340 · Interest	254.84	0.00	254.84
<b>Total 4300 · Yolo County</b>	21,691.99	0.00	21,691.99
<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
<b>Total 4400 · State of California</b>	0.00	0.00	0.00
<b>7000 · Interest</b>	3,672.56	0.00	3,672.56
<b>7200 · Assessment Interest/Penalty</b>	2.10	0.00	2.10
<b>Total Income</b>	29,706.97	0.00	29,706.97
<b>Gross Profit</b>	29,706.97	0.00	29,706.97
<b>Expense</b>			
<b>6000 · DWR CONTRACT</b>	0.00	616,988.00	-616,988.00
<b>6100 · PAYROLL</b>			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	2,111.85	8,780.00	-6,668.15
6150 · Labor/Staff Salary - Other	26,625.24	106,423.00	-79,797.76
<b>Total 6150 · Labor/Staff Salary</b>	28,737.09	115,203.00	-86,465.91
<b>6180 · Employee Benefit Expense</b>			
6181 · Benefits - Retirement	1,498.24	8,247.78	-6,749.54
6182 · Benefits-Unfunded Liability P...	5,700.00	5,785.65	-85.65
6183 · Benefit - Health Insurance	5,679.52	11,051.00	-5,371.48
6184 · Benefit - Dental Insurance	323.61	638.25	-314.64
6185 · Benefit - Life Insurance	182.00	312.00	-130.00
6186 · Benefit - Vision Insurance	81.90	141.00	-59.10

	Jul - Sep 20	Budget	\$ Over Budget
<b>Total 6180 · Employee Benefit Expense</b>	13,465.27	26,175.68	-12,710.41
<b>Total 6100 · PAYROLL</b>	42,202.36	141,378.68	-99,176.32
<b>6200 · OFFICE EXPENSE</b>			
6201 · Office Rental Deposit	1,751.50		
6205 · Service Agreement	5,305.38	10,000.00	-4,694.62
6210 · GASB 68 (PERS)	0.00	800.00	-800.00
6215 · Office Supplies	21.40	500.00	-478.60
6220 · Computer/Software	7.50	2,100.00	-2,092.50
6230 · Printing/Graphic Design	0.00	500.00	-500.00
6235 · Notary Expense	493.08	600.00	-106.92
6240 · Cell Phone	105.00	420.00	-315.00
6245 · Conference	0.00	0.00	0.00
6250 · Meeting Expense	832.83	300.00	532.83
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	1,000.00	3,500.00	-2,500.00
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	0.00	100.00	-100.00
<b>Total 6200 · OFFICE EXPENSE</b>	9,516.69	19,370.00	-9,853.31
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	35.00	0.00	35.00
6400 · Contributions & Subs	750.00	1,250.00	-500.00
6600 · Membership Dues	0.00	5,628.00	-5,628.00
8900 · Miscellaneous	0.00	25,000.00	-25,000.00
6300 · Other Expenses - Other	25,000.00		
<b>Total 6300 · Other Expenses</b>	25,785.00	31,878.00	-6,093.00
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	0.00	6,971.30	-6,971.30
6720 · Insurance-Workers Comp.	-118.50	920.00	-1,038.50
<b>Total 6700 · INSURANCE</b>	-118.50	7,891.30	-8,009.80
<b>6800 · Consulting Expense</b>			
6900 · Engineering			
6901 · Eng. - General	20,916.00	50,000.00	-29,084.00
6905 · Eng.-BDCP/Waterfix/DCP	0.00	20,000.00	-20,000.00
6910 · Eng.-Assessments	5,217.25	16,000.00	-10,782.75
6912 · Eng.- Delta WQCP Update	0.00	5,000.00	-5,000.00
<b>Total 6900 · Engineering</b>	26,133.25	91,000.00	-64,866.75
6950 · Legal Service			
6951 · Legal-General	16,608.82	60,000.00	-43,391.18
6955 · Legal-BDCP/Waterfix/DCP	118.50	50,000.00	-49,881.50
6956 · Legal-CA Waterfix CEQA	9,258.42	30,000.00	-20,741.58
6957 · Legal - COA	4,187.00	5,000.00	-813.00
6958 · Legal - Delta WQCP Update	0.00	120,000.00	-120,000.00
<b>Total 6950 · Legal Service</b>	30,172.74	265,000.00	-234,827.26
<b>Total 6800 · Consulting Expense</b>	56,305.99	356,000.00	-299,694.01
<b>Total Expense</b>	133,691.54	1,173,505.98	-1,039,814.44
<b>Net Ordinary Income</b>	-103,984.57	-1,173,505.98	1,069,521.41
<b>Net Income</b>	<b>-103,984.57</b>	<b>-1,173,505.98</b>	<b>1,069,521.41</b>