

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

Cash Basis

July 1 through November 26, 2019

	Jul 1 - Nov 26, 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Benefit Charge	0.00	0.00	0.00
INCOME			
REFUND	0.00	0.00	0.00
INCOME - Other	0.00	0.00	0.00
Total INCOME	0.00	0.00	0.00
4000 · Sacramento County			
4010 · Assessments	0.00	318,663.00	-318,663.00
4020 · Direct Billing	23,202.12	0.00	23,202.12
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
Total 4000 · Sacramento County	24,522.07	316,663.00	-292,140.93
4100 · San Joaquin County			
4110 · Assessments	82.00	83,674.00	-83,592.00
4120 · Direct Billing	878.36	0.00	878.36
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
Total 4100 · San Joaquin County	960.36	82,837.00	-81,876.64
4200 · Solano County			
4210 · Assessments	0.00	393,865.00	-393,865.00
4220 · Direct Billing	530.74	0.00	530.74
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
Total 4200 · Solano County	530.74	389,926.00	-389,395.26
4300 · Yolo County			
4310 · Assessments	0.00	440,309.00	-440,309.00
4320 · Direct Billing	2,040.96	-12,856.00	14,896.96
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
Total 4300 · Yolo County	2,667.26	427,453.00	-424,785.74
4400 · State of California			
4410 · Solano	9.96	0.00	9.96
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
Total 4400 · State of California	9.96	0.00	9.96
7000 · Interest	15.75	0.00	15.75
7200 · Assessment Interest/Penalty	0.00	0.00	0.00
7300 · Miscellaneous Income	0.00	0.00	0.00
Total Income	28,706.14	1,216,879.00	-1,188,172.86
Cost of Goods Sold			
50000 · Cost of Goods Sold	0.00	0.00	0.00
Total COGS	0.00	0.00	0.00

	Jul 1 - Nov 26, 19	Budget	\$ Over Budget
Gross Profit	28,706.14	1,216,879.00	-1,188,172.86
Expense			
Contingency Reserve	0.00	0.00	0.00
EVENT			
Prop 218 Election	0.00	0.00	0.00
EVENT - Other	0.00	0.00	0.00
Total EVENT	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
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 - Oth...	665.17	8,165.00	-7,499.83
Total 6151 · Taxes - Employer Share	665.17	8,165.00	-7,499.83
6150 · Labor/Staff Salary - Other	34,473.50	103,323.00	-68,849.50
Total 6150 · Labor/Staff Salary	35,138.67	111,488.00	-76,349.33
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	3,352.94	7,664.00	-4,311.06
6182 · Benefits-Unfunded Liability PER	5,031.00	5,959.00	-928.00
6183 · Benefit - Health Insurance	5,553.80	9,390.00	-3,836.20
6184 · Benefit - Dental Insurance	323.61	555.00	-231.39
6185 · Benefit - Life Insurance	175.00	275.00	-100.00
6186 · Benefit - Vision Insurance	81.90	130.00	-48.10
6180 · Employee Benefit Expense - Ot...	0.00	0.00	0.00
Total 6180 · Employee Benefit Expense	14,518.25	23,973.00	-9,454.75
6840 · Unemployment	0.00	0.00	0.00
6100 · PAYROLL - Other	0.00	0.00	0.00
Total 6100 · PAYROLL	49,656.92	135,461.00	-85,804.08
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	4,166.70	10,000.00	-5,833.30
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	307.79	500.00	-192.21
Total 6215 · Office Supplies	307.79	500.00	-192.21
6220 · Computer/Software	210.00	1,600.00	-1,390.00
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

	Jul 1 - Nov 26, 19	Budget	\$ Over Budget
6240 · Cell Phone	175.00	420.00	-245.00
6245 · Conference	30.00	1,000.00	-970.00
6250 · Meeting Expense	300.00	1,000.00	-700.00
6255 · Director Expense/Travel	266.95	1,000.00	-733.05
6260 · Director Fee	1,100.00	3,200.00	-2,100.00
6265 · Director Election	372.19	350.00	22.19
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	0.00	300.00	-300.00
6280 · Manager Misc. Expense	0.00	0.00	0.00
6200 · OFFICE EXPENSE - Other	0.00	0.00	0.00
Total 6200 · OFFICE EXPENSE	7,628.63	20,720.00	-13,091.37
6300 · Other Expenses			
6350 · Bank Charge			
Bank Checks	0.00	0.00	0.00
6350 · Bank Charge - Other	0.00	0.00	0.00
Total 6350 · Bank Charge	0.00	0.00	0.00
6400 · Contributions & Subs	1,250.00	26,250.00	-25,000.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	7,035.00	5,516.00	1,519.00
8900 · Miscellaneous	0.00	500.00	-500.00
6300 · Other Expenses - Other	25,000.00	0.00	25,000.00
Total 6300 · Other Expenses	33,285.00	32,266.00	1,019.00
6700 · INSURANCE			
6710 · Insurance - Liability	6,062.00	5,275.00	787.00
6720 · Insurance-Workers Comp.	395.00	800.00	-405.00
6700 · INSURANCE - Other	0.00	0.00	0.00
Total 6700 · INSURANCE	6,457.00	6,075.00	382.00
6800 · Consulting Expense			
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	6,200.00	-6,200.00
6850 · General/Accounting	0.00	0.00	0.00
6900 · Engineering			
6901 · Eng. - General	10,704.92	70,000.00	-59,295.08
6905 · Eng.-BDCP/ CA Waterfix	0.00	20,000.00	-20,000.00
6910 · Eng.-Assessments	15,967.75	10,000.00	5,967.75
6911 · Eng.-Assessment Application	0.00	0.00	0.00
6912 · Eng.- Delta WQCP Update	4,408.50	15,000.00	-10,591.50
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
Total 6900 · Engineering	31,081.17	115,000.00	-83,918.83
6950 · Legal Service			
6951 · Legal-General	25,375.20	60,000.00	-34,624.80
6955 · Legal-BDCP/ CA Waterfix	3,439.64	20,000.00	-16,560.36
6956 · Legal-CA Waterfix CEQA	98,239.96	10,000.00	88,239.96
6957 · Legal - COA	67,699.09	50,000.00	17,699.09
6958 · Legal - Delta WQCP Update	0.00	35,000.00	-35,000.00
6960 · Legal-Claims Procedure/Process	0.00	0.00	0.00
6965 · Legal-Services Barriers	0.00	0.00	0.00
6950 · Legal Service - Other	0.00	0.00	0.00

	Jul 1 - Nov 26, 19	Budget	\$ Over Budget
Total 6950 · Legal Service	194,753.89	175,000.00	19,753.89
6800 · Consulting Expense - Other	0.00	0.00	0.00
Total 6800 · Consulting Expense	225,835.06	296,200.00	-70,364.94
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	322,862.61	1,107,710.00	-784,847.39
Net Ordinary Income	-294,156.47	109,169.00	-403,325.47
Other Income/Expense			
Other Income			
Interest Income	6,075.75	0.00	6,075.75
Other Income	0.00	0.00	0.00
Total Other Income	6,075.75	0.00	6,075.75
Net Other Income	6,075.75	0.00	6,075.75
Net Income	-288,080.72	109,169.00	-397,249.72