

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

Cash Basis

July 1, 2018 through January 30, 2019

	Jul 1, '18 - Jan 30, 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	227,353.14	375,498.00	-148,144.86
4020 · Direct Billing	26,932.37	0.00	26,932.37
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
Total 4000 · Sacramento County	253,952.66	372,998.00	-119,045.34
4100 · San Joaquin County			
4110 · Assessments	43,123.05	82,211.00	-39,087.95
4120 · Direct Billing	894.49	0.00	894.49
4130 · Handling Charges	-812.67	-1,000.00	187.33
4140 · Interest	4.00	0.00	4.00
4100 · San Joaquin County - Other	0.00	0.00	0.00
Total 4100 · San Joaquin County	43,208.87	81,211.00	-38,002.13
4200 · Solano County			
4210 · Assessments	189,363.90	426,644.00	-237,280.10
4220 · Direct Billing	11,553.68	0.00	11,553.68
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
Total 4200 · Solano County	200,968.58	422,378.00	-221,409.42
4300 · Yolo County			
4310 · Assessments	19,766.64	593,041.30	-573,274.66
4320 · Direct Billing	13,583.98	0.00	13,583.98
4330 · Handling Charges	-3.48	-14,000.00	13,996.52
4340 · Interest	358.87	0.00	358.87
4300 · Yolo County - Other	0.00	0.00	0.00
Total 4300 · Yolo County	33,706.01	579,041.30	-545,335.29
4400 · State of California			
4410 · Solano	0.00	0.00	0.00
4420 · Sacramento	10,352.56	0.00	10,352.56
4430 · Yolo	118.70	0.00	118.70
4400 · State of California - Other	0.00	0.00	0.00
Total 4400 · State of California	10,471.26	0.00	10,471.26
7000 · Interest	267.09	0.00	267.09
7200 · Assessment Interest/Penalty	8.00	0.00	8.00
7300 · Miscellaneous Income	0.00	0.00	0.00
Total Income	542,582.47	1,455,628.30	-913,045.83
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, '18 - Jan 30, 19	Budget	\$ Over Budget
Gross Profit	542,582.47	1,455,628.30	-913,045.83
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			
6000 · DWR CONTRACT	308,479.27	616,988.00	-308,508.73
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...	3,951.71	7,913.00	-3,961.29
Total 6151 · Taxes - Employer Share	3,951.71	7,913.00	-3,961.29
6150 · Labor/Staff Salary - Other	50,201.96	100,313.00	-50,111.04
Total 6150 · Labor/Staff Salary	54,153.67	108,226.00	-54,072.33
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	3,699.12	7,004.00	-3,304.88
6182 · Benefits-Unfunded Liability PER	2,538.32	3,852.00	-1,313.68
6183 · Benefit - Health Insurance	6,851.73	9,390.00	-2,538.27
6184 · Benefit - Dental Insurance	462.30	555.00	-92.70
6185 · Benefit - Life Insurance	250.00	300.00	-50.00
6186 · Benefit - Vision Insurance	117.00	141.00	-24.00
6180 · Employee Benefit Expense - Ot...	0.00	0.00	0.00
Total 6180 · Employee Benefit Expense	13,918.47	21,242.00	-7,323.53
6840 · Unemployment	0.00	0.00	0.00
6100 · PAYROLL - Other	0.00	0.00	0.00
Total 6100 · PAYROLL	68,072.14	129,468.00	-61,395.86
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	5,833.38	10,000.00	-4,166.62
6210 · GASB 68 (PERS)	700.00	800.00	-100.00
6215 · Office Supplies			
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	334.66	500.00	-165.34
Total 6215 · Office Supplies	611.76	500.00	111.76
6220 · Computer/Software	590.99	1,600.00	-1,009.01
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

	Jul 1, '18 - Jan 30, 19	Budget	\$ Over Budget
6240 · Cell Phone	245.00	420.00	-175.00
6245 · Conference	845.31	1,000.00	-154.69
6250 · Meeting Expense	600.00	1,000.00	-400.00
6255 · Director Expense/Travel	604.37	1,000.00	-395.63
6260 · Director Fee	1,500.00	3,200.00	-1,700.00
6265 · Director Election	0.00	0.00	0.00
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	32.55	300.00	-267.45
6280 · Manager Misc. Expense	0.00	0.00	0.00
6200 · OFFICE EXPENSE - Other	0.00	0.00	0.00
Total 6200 · OFFICE EXPENSE	12,438.36	24,870.00	-12,431.64
6300 · Other Expenses			
6350 · Bank Charge			
Bank Checks	0.00	0.00	0.00
6350 · Bank Charge - Other	25.00	0.00	25.00
Total 6350 · Bank Charge	25.00	0.00	25.00
6400 · Contributions & Subs	1,250.00	1,250.00	0.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	5,516.00	5,247.00	269.00
8900 · Miscellaneous	0.00	500.00	-500.00
6300 · Other Expenses - Other	0.00	0.00	0.00
Total 6300 · Other Expenses	6,791.00	6,997.00	-206.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,832.00	5,275.00	557.00
6720 · Insurance-Workers Comp.	635.21	891.00	-255.79
6700 · INSURANCE - Other	0.00	0.00	0.00
Total 6700 · INSURANCE	6,467.21	6,166.00	301.21
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	0.00	0.00
6850 · General/Accounting	0.00	0.00	0.00
6900 · Engineering			
6901 · Eng. - General	44,538.77	30,000.00	14,538.77
6905 · Eng.-BDCP/ CA Waterfix	80,185.56	70,000.00	10,185.56
6910 · Eng.-Assessments	25,915.50	15,000.00	10,915.50
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
Total 6900 · Engineering	162,164.58	115,000.00	47,164.58
6950 · Legal Service			
6951 · Legal-General	29,700.21	60,000.00	-30,299.79
6955 · Legal-BDCP/ CA Waterfix	60,188.49	60,000.00	188.49
6956 · Legal-CA Waterfix CEQA	77,832.60	130,000.00	-52,167.40
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
Total 6950 · Legal Service	167,721.30	280,000.00	-112,278.70
6800 · Consulting Expense - Other	0.00	0.00	0.00

	<u>Jul 1, '18 - Jan 30, 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 6800 · Consulting Expense	329,885.88	395,000.00	-65,114.12
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	<u>732,133.86</u>	<u>1,179,489.00</u>	<u>-447,355.14</u>
Net Ordinary Income	-189,551.39	276,139.30	-465,690.69
Other Income/Expense			
Other Income			
Interest Income	3,211.92	0.00	3,211.92
Other Income	0.00	0.00	0.00
Total Other Income	<u>3,211.92</u>	<u>0.00</u>	<u>3,211.92</u>
Net Other Income	<u>3,211.92</u>	<u>0.00</u>	<u>3,211.92</u>
Net Income	<u>-186,339.47</u>	<u>276,139.30</u>	<u>-462,478.77</u>