

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

Cash Basis

July 1, 2019 through January 29, 2020

	<u>Jul 1, '19 - Jan 29, 20</u>
Ordinary Income/Expense	
Income	
Benefit Charge	0.00
INCOME	
REFUND	0.00
INCOME - Other	0.00
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Total INCOME	0.00
4000 · Sacramento County	
4010 · Assessments	2,687.48
4020 · Direct Billing	27,718.26
4030 · Handling Charges	0.00
4040 · Interest	1,319.95
4000 · Sacramento County - Other	0.00
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Total 4000 · Sacramento County	31,725.69
4100 · San Joaquin County	
4110 · Assessments	82.00
4120 · Direct Billing	941.74
4130 · Handling Charges	0.00
4140 · Interest	0.00
4100 · San Joaquin County - Other	0.00
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Total 4100 · San Joaquin County	1,023.74
4200 · Solano County	
4210 · Assessments	196,932.58
4220 · Direct Billing	10,509.88
4230 · Handling Charges	-1,969.32
4240 · Interest	0.00
4200 · Solano County - Other	0.00
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Total 4200 · Solano County	205,473.14
4300 · Yolo County	
4310 · Assessments	0.00
4320 · Direct Billing	11,027.24
4330 · Handling Charges	-72.10
4340 · Interest	698.40
4300 · Yolo County - Other	0.00
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Total 4300 · Yolo County	11,653.54

Jul 1, '19 - Jan 29, 20

4400 · State of California	
4410 · Solano	10,219.88
4420 · Sacramento	2,408.14
4430 · Yolo	73,824.99
4400 · State of California - Other	0.00
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Total 4400 · State of California	86,453.01
7000 · Interest	27.12
7200 · Assessment Interest/Penalty	0.00
7300 · Miscellaneous Income	0.00
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Total Income	336,356.24
Cost of Goods Sold	
50000 · Cost of Goods Sold	0.00
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Total COGS	0.00
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Gross Profit	336,356.24
Expense	
Contingency Reserve	0.00
EVENT	
Prop 218 Election	0.00
EVENT - Other	0.00
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Total EVENT	0.00
Handling Charges	0.00
Payroll Expenses	0.00
Reconciliation Discrepancies	0.00
RESERVE	0.00
6000 · DWR CONTRACT	307,864.41
6100 · PAYROLL	
Deferred Compensation	0.00
6150 · Labor/Staff Salary	
Auto Allowance	0.00
6151 · Taxes - Employer Share	
Federal	0.00
State	0.00
6151 · Taxes - Employer Share - Ot...	2,013.15
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Total 6151 · Taxes - Employer Share	2,013.15

	Jul 1, '19 - Jan 29, 20
6150 · Labor/Staff Salary - Other	51,700.50
Total 6150 · Labor/Staff Salary	53,713.65
6180 · Employee Benefit Expense	
6181 · Benefits - Retirement	4,017.90
6182 · Benefits-Unfunded Liability PER	5,031.00
6183 · Benefit - Health Insurance	6,383.12
6184 · Benefit - Dental Insurance	369.84
6185 · Benefit - Life Insurance	202.00
6186 · Benefit - Vision Insurance	93.60
6180 · Employee Benefit Expense - O...	0.00
Total 6180 · Employee Benefit Expense	16,097.46
6840 · Unemployment	0.00
6100 · PAYROLL - Other	0.00
Total 6100 · PAYROLL	69,811.11
6200 · OFFICE EXPENSE	
Direct Billing	0.00
Parking	0.00
Transfer fee	0.00
6205 · Service Agreement	5,000.04
6210 · GASB 68 (PERS)	700.00
6215 · Office Supplies	
Computer Equipment	0.00
Office Supplies	0.00
Quickbooks Subscription	0.00
6215 · Office Supplies - Other	380.60
Total 6215 · Office Supplies	380.60
6220 · Computer/Software	535.00
6225 · Office Furniture	1,461.05
6230 · Printing/Graphic Design	0.00
6235 · Notary Expense	0.00
6240 · Cell Phone	210.00
6245 · Conference	30.00
6250 · Meeting Expense	300.00
6255 · Director Expense/Travel	408.60
6260 · Director Fee	1,500.00
6265 · Director Election	372.19
6270 · Manager Travel/Parking	0.00
6275 · Manager Meal/Entertainment	31.04

	<u>Jul 1, '19 - Jan 29, 20</u>
6280 · Manager Misc. Expense	0.00
6200 · OFFICE EXPENSE - Other	0.00
Total 6200 · OFFICE EXPENSE	10,928.52
6300 · Other Expenses	
6350 · Bank Charge	
Bank Checks	0.00
6350 · Bank Charge - Other	25.00
Total 6350 · Bank Charge	25.00
6400 · Contributions & Subs	1,250.00
6500 · Depreciation Expense	0.00
6600 · Membership Dues	5,628.00
8900 · Miscellaneous	0.00
6300 · Other Expenses - Other	28,091.81
Total 6300 · Other Expenses	34,994.81
6700 · INSURANCE	
6710 · Insurance - Liability	6,062.00
6720 · Insurance-Workers Comp.	395.00
6700 · INSURANCE - Other	0.00
Total 6700 · INSURANCE	6,457.00
6800 · Consulting Expense	
BDCP	0.00
Contract Admin & Enforcement	0.00
Data Processing	0.00
6810 · Audit	6,504.00
6850 · General/Accounting	0.00
6900 · Engineering	
6901 · Eng. - General	10,704.92
6905 · Eng.-BDCP/ CA Waterfix	0.00
6910 · Eng.-Assessments	15,967.75
6911 · Eng.-Assessment Application	0.00
6912 · Eng.- Delta WQCP Update	4,408.50
6915 · Eng.-Claims Procedure	0.00
6920 · Eng.- Barriers	0.00
6900 · Engineering - Other	0.00
Total 6900 · Engineering	31,081.17

Jul 1, '19 - Jan 29, 20

6950 · Legal Service	
6951 · Legal-General	26,021.20
6955 · Legal-BDCP/ CA Waterfix	3,439.64
6956 · Legal-CA Waterfix CEQA	111,184.96
6957 · Legal - COA	72,234.64
6958 · Legal - Delta WQCP Update	0.00
6960 · Legal-Claims Procedure/Proce...	0.00
6965 · Legal-Services Barriers	0.00
6950 · Legal Service - Other	0.00
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Total 6950 · Legal Service	212,880.44
6800 · Consulting Expense - Other	0.00
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Total 6800 · Consulting Expense	250,465.61
6999 · Uncategorized Expenses	0.00
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Total Expense	680,521.46
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Net Ordinary Income	-344,165.22
Other Income/Expense	
Other Income	
Interest Income	6,075.75
Other Income	0.00
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Total Other Income	6,075.75
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Net Other Income	6,075.75
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Net Income	-338,089.47
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	Budget
Ordinary Income/Expense	
Income	
Benefit Charge	0.00
INCOME	
REFUND	0.00
INCOME - Other	0.00
Total INCOME	0.00
4000 · Sacramento County	
4010 · Assessments	318,663.00
4020 · Direct Billing	0.00
4030 · Handling Charges	-2,000.00
4040 · Interest	0.00
4000 · Sacramento County - Other	0.00
Total 4000 · Sacramento County	316,663.00
4100 · San Joaquin County	
4110 · Assessments	83,674.00
4120 · Direct Billing	0.00
4130 · Handling Charges	-837.00
4140 · Interest	0.00
4100 · San Joaquin County - Other	0.00
Total 4100 · San Joaquin County	82,837.00
4200 · Solano County	
4210 · Assessments	393,865.00
4220 · Direct Billing	0.00
4230 · Handling Charges	-3,939.00
4240 · Interest	0.00
4200 · Solano County - Other	0.00
Total 4200 · Solano County	389,926.00
4300 · Yolo County	
4310 · Assessments	440,309.00
4320 · Direct Billing	-12,856.00
4330 · Handling Charges	0.00
4340 · Interest	0.00
4300 · Yolo County - Other	0.00
Total 4300 · Yolo County	427,453.00

	Budget
4400 · State of California	
4410 · Solano	0.00
4420 · Sacramento	0.00
4430 · Yolo	0.00
4400 · State of California - Other	0.00
Total 4400 · State of California	0.00
7000 · Interest	0.00
7200 · Assessment Interest/Penalty	0.00
7300 · Miscellaneous Income	0.00
Total Income	1,216,879.00
Cost of Goods Sold	
50000 · Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	1,216,879.00
Expense	
Contingency Reserve	0.00
EVENT	
Prop 218 Election	0.00
EVENT - Other	0.00
Total EVENT	0.00
Handling Charges	0.00
Payroll Expenses	0.00
Reconciliation Discrepancies	0.00
RESERVE	0.00
6000 · DWR CONTRACT	616,988.00
6100 · PAYROLL	
Deferred Compensation	0.00
6150 · Labor/Staff Salary	
Auto Allowance	0.00
6151 · Taxes - Employer Share	
Federal	0.00
State	0.00
6151 · Taxes - Employer Share - Ot...	8,165.00
Total 6151 · Taxes - Employer Share	8,165.00

	Budget
6150 · Labor/Staff Salary - Other	103,323.00
Total 6150 · Labor/Staff Salary	111,488.00
6180 · Employee Benefit Expense	
6181 · Benefits - Retirement	7,664.00
6182 · Benefits-Unfunded Liability PER	5,959.00
6183 · Benefit - Health Insurance	9,390.00
6184 · Benefit - Dental Insurance	555.00
6185 · Benefit - Life Insurance	275.00
6186 · Benefit - Vision Insurance	130.00
6180 · Employee Benefit Expense - O...	0.00
Total 6180 · Employee Benefit Expense	23,973.00
6840 · Unemployment	0.00
6100 · PAYROLL - Other	0.00
Total 6100 · PAYROLL	135,461.00
6200 · OFFICE EXPENSE	
Direct Billing	0.00
Parking	0.00
Transfer fee	0.00
6205 · Service Agreement	10,000.00
6210 · GASB 68 (PERS)	800.00
6215 · Office Supplies	
Computer Equipment	0.00
Office Supplies	0.00
Quickbooks Subscription	0.00
6215 · Office Supplies - Other	500.00
Total 6215 · Office Supplies	500.00
6220 · Computer/Software	1,600.00
6225 · Office Furniture	0.00
6230 · Printing/Graphic Design	500.00
6235 · Notary Expense	0.00
6240 · Cell Phone	420.00
6245 · Conference	1,000.00
6250 · Meeting Expense	1,000.00
6255 · Director Expense/Travel	1,000.00
6260 · Director Fee	3,200.00
6265 · Director Election	350.00
6270 · Manager Travel/Parking	50.00
6275 · Manager Meal/Entertainment	300.00

	Budget
6280 · Manager Misc. Expense	0.00
6200 · OFFICE EXPENSE - Other	0.00
Total 6200 · OFFICE EXPENSE	20,720.00
6300 · Other Expenses	
6350 · Bank Charge	
Bank Checks	0.00
6350 · Bank Charge - Other	0.00
Total 6350 · Bank Charge	0.00
6400 · Contributions & Subs	26,250.00
6500 · Depreciation Expense	0.00
6600 · Membership Dues	5,516.00
8900 · Miscellaneous	500.00
6300 · Other Expenses - Other	0.00
Total 6300 · Other Expenses	32,266.00
6700 · INSURANCE	
6710 · Insurance - Liability	5,275.00
6720 · Insurance-Workers Comp.	800.00
6700 · INSURANCE - Other	0.00
Total 6700 · INSURANCE	6,075.00
6800 · Consulting Expense	
BDCP	0.00
Contract Admin & Enforcement	0.00
Data Processing	0.00
6810 · Audit	6,200.00
6850 · General/Accounting	0.00
6900 · Engineering	
6901 · Eng. - General	70,000.00
6905 · Eng.-BDCP/ CA Waterfix	20,000.00
6910 · Eng.-Assessments	10,000.00
6911 · Eng.-Assessment Application	0.00
6912 · Eng.- Delta WQCP Update	15,000.00
6915 · Eng.-Claims Procedure	0.00
6920 · Eng.- Barriers	0.00
6900 · Engineering - Other	0.00
Total 6900 · Engineering	115,000.00

	Budget
6950 · Legal Service	
6951 · Legal-General	60,000.00
6955 · Legal-BDCP/ CA Waterfix	20,000.00
6956 · Legal-CA Waterfix CEQA	10,000.00
6957 · Legal - COA	50,000.00
6958 · Legal - Delta WQCP Update	35,000.00
6960 · Legal-Claims Procedure/Proce...	0.00
6965 · Legal-Services Barriers	0.00
6950 · Legal Service - Other	0.00
Total 6950 · Legal Service	175,000.00
6800 · Consulting Expense - Other	0.00
Total 6800 · Consulting Expense	296,200.00
6999 · Uncategorized Expenses	0.00
Total Expense	1,107,710.00
Net Ordinary Income	109,169.00
Other Income/Expense	
Other Income	
Interest Income	0.00
Other Income	0.00
Total Other Income	0.00
Net Other Income	0.00
Net Income	109,169.00

	<u>\$ Over Budget</u>
Ordinary Income/Expense	
Income	
Benefit Charge	0.00
INCOME	
REFUND	0.00
INCOME - Other	0.00
Total INCOME	<u>0.00</u>
4000 · Sacramento County	
4010 · Assessments	-315,975.52
4020 · Direct Billing	27,718.26
4030 · Handling Charges	2,000.00
4040 · Interest	1,319.95
4000 · Sacramento County - Other	0.00
Total 4000 · Sacramento County	<u>-284,937.31</u>
4100 · San Joaquin County	
4110 · Assessments	-83,592.00
4120 · Direct Billing	941.74
4130 · Handling Charges	837.00
4140 · Interest	0.00
4100 · San Joaquin County - Other	0.00
Total 4100 · San Joaquin County	<u>-81,813.26</u>
4200 · Solano County	
4210 · Assessments	-196,932.42
4220 · Direct Billing	10,509.88
4230 · Handling Charges	1,969.68
4240 · Interest	0.00
4200 · Solano County - Other	0.00
Total 4200 · Solano County	<u>-184,452.86</u>
4300 · Yolo County	
4310 · Assessments	-440,309.00
4320 · Direct Billing	23,883.24
4330 · Handling Charges	-72.10
4340 · Interest	698.40
4300 · Yolo County - Other	0.00
Total 4300 · Yolo County	<u>-415,799.46</u>

	\$ Over Budget
4400 · State of California	
4410 · Solano	10,219.88
4420 · Sacramento	2,408.14
4430 · Yolo	73,824.99
4400 · State of California - Other	0.00
Total 4400 · State of California	86,453.01
7000 · Interest	27.12
7200 · Assessment Interest/Penalty	0.00
7300 · Miscellaneous Income	0.00
Total Income	-880,522.76
Cost of Goods Sold	
50000 · Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	-880,522.76
Expense	
Contingency Reserve	0.00
EVENT	
Prop 218 Election	0.00
EVENT - Other	0.00
Total EVENT	0.00
Handling Charges	0.00
Payroll Expenses	0.00
Reconciliation Discrepancies	0.00
RESERVE	0.00
6000 · DWR CONTRACT	-309,123.59
6100 · PAYROLL	
Deferred Compensation	0.00
6150 · Labor/Staff Salary	
Auto Allowance	0.00
6151 · Taxes - Employer Share	
Federal	0.00
State	0.00
6151 · Taxes - Employer Share - Ot...	-6,151.85
Total 6151 · Taxes - Employer Share	-6,151.85

	\$ Over Budget
6150 · Labor/Staff Salary - Other	-51,622.50
Total 6150 · Labor/Staff Salary	-57,774.35
6180 · Employee Benefit Expense	
6181 · Benefits - Retirement	-3,646.10
6182 · Benefits-Unfunded Liability PER	-928.00
6183 · Benefit - Health Insurance	-3,006.88
6184 · Benefit - Dental Insurance	-185.16
6185 · Benefit - Life Insurance	-73.00
6186 · Benefit - Vision Insurance	-36.40
6180 · Employee Benefit Expense - O...	0.00
Total 6180 · Employee Benefit Expense	-7,875.54
6840 · Unemployment	0.00
6100 · PAYROLL - Other	0.00
Total 6100 · PAYROLL	-65,649.89
6200 · OFFICE EXPENSE	
Direct Billing	0.00
Parking	0.00
Transfer fee	0.00
6205 · Service Agreement	-4,999.96
6210 · GASB 68 (PERS)	-100.00
6215 · Office Supplies	
Computer Equipment	0.00
Office Supplies	0.00
Quickbooks Subscription	0.00
6215 · Office Supplies - Other	-119.40
Total 6215 · Office Supplies	-119.40
6220 · Computer/Software	-1,065.00
6225 · Office Furniture	1,461.05
6230 · Printing/Graphic Design	-500.00
6235 · Notary Expense	0.00
6240 · Cell Phone	-210.00
6245 · Conference	-970.00
6250 · Meeting Expense	-700.00
6255 · Director Expense/Travel	-591.40
6260 · Director Fee	-1,700.00
6265 · Director Election	22.19
6270 · Manager Travel/Parking	-50.00
6275 · Manager Meal/Entertainment	-268.96

	\$ Over Budget
6280 · Manager Misc. Expense	0.00
6200 · OFFICE EXPENSE - Other	0.00
Total 6200 · OFFICE EXPENSE	-9,791.48
6300 · Other Expenses	
6350 · Bank Charge	
Bank Checks	0.00
6350 · Bank Charge - Other	25.00
Total 6350 · Bank Charge	25.00
6400 · Contributions & Subs	-25,000.00
6500 · Depreciation Expense	0.00
6600 · Membership Dues	112.00
8900 · Miscellaneous	-500.00
6300 · Other Expenses - Other	28,091.81
Total 6300 · Other Expenses	2,728.81
6700 · INSURANCE	
6710 · Insurance - Liability	787.00
6720 · Insurance-Workers Comp.	-405.00
6700 · INSURANCE - Other	0.00
Total 6700 · INSURANCE	382.00
6800 · Consulting Expense	
BDCP	0.00
Contract Admin & Enforcement	0.00
Data Processing	0.00
6810 · Audit	304.00
6850 · General/Accounting	0.00
6900 · Engineering	
6901 · Eng. - General	-59,295.08
6905 · Eng.-BDCP/ CA Waterfix	-20,000.00
6910 · Eng.-Assessments	5,967.75
6911 · Eng.-Assessment Application	0.00
6912 · Eng.- Delta WQCP Update	-10,591.50
6915 · Eng.-Claims Procedure	0.00
6920 · Eng.- Barriers	0.00
6900 · Engineering - Other	0.00
Total 6900 · Engineering	-83,918.83

	<u>\$ Over Budget</u>
6950 · Legal Service	
6951 · Legal-General	-33,978.80
6955 · Legal-BDCP/ CA Waterfix	-16,560.36
6956 · Legal-CA Waterfix CEQA	101,184.96
6957 · Legal - COA	22,234.64
6958 · Legal - Delta WQCP Update	-35,000.00
6960 · Legal-Claims Procedure/Proce...	0.00
6965 · Legal-Services Barriers	0.00
6950 · Legal Service - Other	0.00
Total 6950 · Legal Service	<u>37,880.44</u>
6800 · Consulting Expense - Other	<u>0.00</u>
Total 6800 · Consulting Expense	-45,734.39
6999 · Uncategorized Expenses	<u>0.00</u>
Total Expense	<u>-427,188.54</u>
Net Ordinary Income	-453,334.22
Other Income/Expense	
Other Income	
Interest Income	6,075.75
Other Income	<u>0.00</u>
Total Other Income	<u>6,075.75</u>
Net Other Income	<u>6,075.75</u>
Net Income	<u><u>-447,258.47</u></u>