

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

Cash Basis

July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	290,712.50	362,641.57	-71,929.07
4020 · Direct Billing	24,930.50		
4030 · Handling Charges	-2,442.60	-2,500.00	57.40
4040 · Interest	9.00		
Total 4000 · Sacramento County	<u>313,209.40</u>	<u>360,141.57</u>	<u>-46,932.17</u>
4100 · San Joaquin County			
4110 · Assessments	78,054.36	78,951.90	-897.54
4120 · Direct Billing	898.44		
4130 · Handling Charges	-756.27	-1,000.00	243.73
4140 · Interest	34.00		
Total 4100 · San Joaquin County	<u>78,230.53</u>	<u>77,951.90</u>	<u>278.63</u>
4200 · Solano County			
4210 · Assessments	358,642.18	408,739.79	-50,097.61
4220 · Direct Billing	33,308.78		
4230 · Handling Charges	-3,586.66	-4,087.40	500.74
Total 4200 · Solano County	<u>388,364.30</u>	<u>404,652.39</u>	<u>-16,288.09</u>
4300 · Yolo County			
4310 · Assessments	397,484.55	571,504.99	-174,020.44
4320 · Direct Billing	11,891.30		
4330 · Handling Charges	-12,506.79	-14,000.00	1,493.21
4340 · Interest	218.22		
Total 4300 · Yolo County	<u>397,087.28</u>	<u>557,504.99</u>	<u>-160,417.71</u>
4400 · State of California			
4420 · Sacramento	7,803.96		
4430 · Yolo	268,680.22		
Total 4400 · State of California	<u>276,484.18</u>		
7000 · Interest	2,509.93	2,500.00	9.93
7200 · Assessment Interest/Penalty	221.34		
Total Income	<u>1,456,106.96</u>	<u>1,402,750.85</u>	<u>53,356.11</u>
Gross Profit	1,456,106.96	1,402,750.85	53,356.11
Expense			
6000 · DWR CONTRACT	616,988.80	616,988.00	0.80
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	7,635.86	7,783.06	-147.20
6150 · Labor/Staff Salary - Other	97,494.04	97,391.00	103.04
Total 6150 · Labor/Staff Salary	<u>105,129.90</u>	<u>105,174.06</u>	<u>-44.16</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	7,903.60	6,779.95	1,123.65
6182 · Benefits-Unfunded Liability P...	3,663.82	3,852.00	-188.18
6183 · Benefit - Health Insurance	7,477.40	10,094.70	-2,617.30
6184 · Benefit - Dental Insurance	462.30	637.97	-175.67
6185 · Benefit - Life Insurance	217.50	258.75	-41.25
6186 · Benefit - Vision Insurance	117.00	161.46	-44.46

	Jul '17 - Jun 18	Budget	\$ Over Budget
Total 6180 · Employee Benefit Expense	19,841.62	21,784.83	-1,943.21
Total 6100 · PAYROLL	124,971.52	126,958.89	-1,987.37
6200 · OFFICE EXPENSE			
6205 · Service Agreement	13,800.00	13,800.00	0.00
6210 · GASB 68 (PERS)	700.00	1,339.00	-639.00
6215 · Office Supplies	235.90	500.00	-264.10
6220 · Computer/Software	990.66	1,400.00	-409.34
6230 · Printing/Graphic Design	425.40	150.00	275.40
6240 · Cell Phone	425.00	420.00	5.00
6245 · Conference	-224.50	1,000.00	-1,224.50
6250 · Meeting Expense	600.00	1,000.00	-400.00
6255 · Director Expense/Travel	685.30	2,500.00	-1,814.70
6260 · Director Fee	2,400.00	3,200.00	-800.00
6265 · Director Election	284.85	250.00	34.85
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	21.71	300.00	-278.29
Total 6200 · OFFICE EXPENSE	20,344.32	25,909.00	-5,564.68
6300 · Other Expenses			
6400 · Contributions & Subs	1,250.00	1,250.00	0.00
6600 · Membership Dues	5,830.00	6,413.00	-583.00
8900 · Miscellaneous	0.00	500.00	-500.00
Total 6300 · Other Expenses	7,080.00	8,163.00	-1,083.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,110.93	6,200.00	-1,089.07
6720 · Insurance-Workers Comp.	714.80	1,425.00	-710.20
Total 6700 · INSURANCE	5,825.73	7,625.00	-1,799.27
6800 · Consulting Expense			
6810 · Audit	5,961.00	6,000.00	-39.00
6900 · Engineering			
6901 · Eng. - General	21,797.58	70,000.00	-48,202.42
6905 · Eng.-BD/CP/ CA Waterfix	47,841.36	35,000.00	12,841.36
6910 · Eng.-Assessments	5,999.25	20,000.00	-14,000.75
6911 · Eng.-Assessment Application	19,070.75	30,000.00	-10,929.25
6900 · Engineering - Other	0.00	0.00	0.00
Total 6900 · Engineering	94,708.94	155,000.00	-60,291.06
6950 · Legal Service			
6951 · Legal-General	39,846.10	40,000.00	-153.90
6955 · Legal-BD/CP/ CA Waterfix	119,296.99	175,000.00	-55,703.01
6956 · Legal-CA Waterfix CEQA	52,981.95	0.00	52,981.95
6960 · Legal-Claims Procedure/Proc...	0.00	30,000.00	-30,000.00
Total 6950 · Legal Service	212,125.04	245,000.00	-32,874.96
Total 6800 · Consulting Expense	312,794.98	406,000.00	-93,205.02
Total Expense	1,088,005.35	1,191,643.89	-103,638.54
Net Ordinary Income	368,101.61	211,106.96	156,994.65
Other Income/Expense			
Other Income			
Interest Income	4,221.51		

	<u>Jul '17 - Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Other Income	4,221.51		
Net Other Income	4,221.51	0.00	4,221.51
Net Income	<u><u>372,323.12</u></u>	<u><u>211,106.96</u></u>	<u><u>161,216.16</u></u>