

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

Cash Basis

July 1 through September 27, 2017

	Jul 1 - Sep 27, 17	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	9,870.47	362,641.57	-352,771.10
4020 · Direct Billing	0.00	0.00	0.00
4030 · Handling Charges	0.00	-2,500.00	2,500.00
4040 · Interest	0.00	0.00	0.00
4000 · Sacramento County - Other	0.00	0.00	0.00
Total 4000 · Sacramento County	9,870.47	360,141.57	-350,271.10
4100 · San Joaquin County			
4110 · Assessments	0.00	78,951.90	-78,951.90
4120 · Direct Billing	0.00	0.00	0.00
4130 · Handling Charges	0.00	-1,000.00	1,000.00
4140 · Interest	0.00	0.00	0.00
4100 · San Joaquin County - Other	0.00	0.00	0.00
Total 4100 · San Joaquin County	0.00	77,951.90	-77,951.90
4200 · Solano County			
4210 · Assessments	0.00	408,739.79	-408,739.79
4220 · Direct Billing	36.00	0.00	36.00
4230 · Handling Charges	0.00	-4,087.40	4,087.40
4240 · Interest	0.00	0.00	0.00
4200 · Solano County - Other	0.00	0.00	0.00
Total 4200 · Solano County	36.00	404,652.39	-404,616.39
4300 · Yolo County			
4310 · Assessments	0.00	571,504.99	-571,504.99
4320 · Direct Billing	0.00	0.00	0.00
4330 · Handling Charges	0.00	-14,000.00	14,000.00
4340 · Interest	0.00	0.00	0.00
4300 · Yolo County - Other	0.00	0.00	0.00
Total 4300 · Yolo County	0.00	557,504.99	-557,504.99
4400 · State of California			
4410 · Solano	0.00	0.00	0.00
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	0.00	0.00	0.00
7000 · Interest	1,404.49	2,500.00	-1,095.51
7200 · Assessment Interest/Penalty	1.18	0.00	1.18
7300 · Miscellaneous Income	0.00	0.00	0.00
Total Income	11,312.14	1,402,750.85	-1,391,438.71
Expense			
Contingency Reserve	0.00	0.00	0.00
EVENT			
Prop 218 Election	0.00	0.00	0.00

	Jul 1 - Sep 27, 17	Budget	\$ Over Budget
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	-308,494.40	616,988.00	-925,482.40
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 - Other	1,272.34	7,783.06	-6,510.72
Total 6151 · Taxes - Employer Share	1,272.34	7,783.06	-6,510.72
6150 · Labor/Staff Salary - Other	16,244.84	97,391.00	-81,146.16
Total 6150 · Labor/Staff Salary	17,517.18	105,174.06	-87,656.88
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	1,133.30	6,779.95	-5,646.65
6182 · Benefits-Unfunded Liability PER	637.99	3,852.00	-3,214.01
6183 · Benefit - Health Insurance	3,657.50	10,094.70	-6,437.20
6184 · Benefit - Dental Insurance	231.15	637.97	-406.82
6185 · Benefit - Life Insurance	92.50	258.75	-166.25
6186 · Benefit - Vision Insurance	58.50	161.46	-102.96
6180 · Employee Benefit Expense - Ot...	0.00	0.00	0.00
Total 6180 · Employee Benefit Expense	5,810.94	21,784.83	-15,973.89
6840 · Unemployment	0.00	0.00	0.00
6100 · PAYROLL - Other	0.00	0.00	0.00
Total 6100 · PAYROLL	23,328.12	126,958.89	-103,630.77
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	3,300.00	13,800.00	-10,500.00
6210 · GASB 68 (PERS)	0.00	1,339.00	-1,339.00
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	29.05	500.00	-470.95
Total 6215 · Office Supplies	29.05	500.00	-470.95
6220 · Computer/Software	171.84	1,400.00	-1,228.16
6225 · Office Furniture	0.00	0.00	0.00
6230 · Printing/Graphic Design	425.40	150.00	275.40
6235 · Notary Expense	0.00	0.00	0.00
6240 · Cell Phone	105.00	420.00	-315.00
6245 · Conference	125.00	1,000.00	-875.00
6250 · Meeting Expense	300.00	1,000.00	-700.00
6255 · Director Expense/Travel	16.80	2,500.00	-2,483.20
6260 · Director Fee	400.00	3,200.00	-2,800.00

	Jul 1 - Sep 27, 17	Budget	\$ Over Budget
6265 · Director Election	284.85	250.00	34.85
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	5,157.94	25,909.00	-20,751.06
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	750.00	1,250.00	-500.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	0.00	6,413.00	-6,413.00
8900 · Miscellaneous	0.00	500.00	-500.00
6300 · Other Expenses - Other	0.00	0.00	0.00
Total 6300 · Other Expenses	750.00	8,163.00	-7,413.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,980.00	6,200.00	-220.00
6720 · Insurance-Workers Comp.	347.75	1,425.00	-1,077.25
6700 · INSURANCE - Other	0.00	0.00	0.00
Total 6700 · INSURANCE	6,327.75	7,625.00	-1,297.25
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	6,000.00	-6,000.00
6850 · General/Accounting	0.00	0.00	0.00
6900 · Engineering			
6901 · Eng. - General	13,714.67	70,000.00	-56,285.33
6905 · Eng.-BDCP/ CA Waterfix	3,105.00	35,000.00	-31,895.00
6910 · Eng.-Assessments	0.00	20,000.00	-20,000.00
6911 · Eng.-Assessment Application	0.00	30,000.00	-30,000.00
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	16,819.67	155,000.00	-138,180.33
6950 · Legal Service			
6951 · Legal-General	9,919.88	40,000.00	-30,080.12
6955 · Legal-BDCP/ CA Waterfix	33,131.79	175,000.00	-141,868.21
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	43,051.67	245,000.00	-201,948.33
6800 · Consulting Expense - Other	0.00	0.00	0.00
Total 6800 · Consulting Expense	59,871.34	406,000.00	-346,128.66
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	-213,059.25	1,191,643.89	-1,404,703.14

	<u>Jul 1 - Sep 27, 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Net Ordinary Income	224,371.39	211,106.96	13,264.43
Other Income/Expense			
Other Income			
Interest Income	0.00	0.00	0.00
Other Income	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00
Net Income	<u>224,371.39</u>	<u>211,106.96</u>	<u>13,264.43</u>