

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

Cash Basis

July 2017 through January 2018

	Jul '17 - Jan 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	2,617.66	362,641.57	-360,023.91
4020 · Direct Billing	24,210.92		
4030 · Handling Charges	0.00	-2,500.00	2,500.00
Total 4000 · Sacramento County	26,828.58	360,141.57	-333,312.99
4100 · San Joaquin County			
4110 · Assessments	41,417.07	78,951.90	-37,534.83
4120 · Direct Billing	842.94		
4130 · Handling Charges	-756.27	-1,000.00	243.73
Total 4100 · San Joaquin County	41,503.74	77,951.90	-36,448.16
4200 · Solano County			
4210 · Assessments	179,333.23	408,739.79	-229,406.56
4220 · Direct Billing	29,103.54		
4230 · Handling Charges	-1,793.33	-4,087.40	2,294.07
Total 4200 · Solano County	206,643.44	404,652.39	-198,008.95
4300 · Yolo County			
4310 · Assessments	-186.61	571,504.99	-571,691.60
4320 · Direct Billing	11,421.68		
4330 · Handling Charges	-31.61	-14,000.00	13,968.39
4340 · Interest	218.22		
Total 4300 · Yolo County	11,421.68	557,504.99	-546,083.31
4400 · State of California			
4420 · Sacramento	6,756.74		
4430 · Yolo	268,598.82		
Total 4400 · State of California	275,355.56		
7000 · Interest	2,131.01	2,500.00	-368.99
7200 · Assessment Interest/Penalty	1.18		
Total Income	563,885.19	1,402,750.85	-838,865.66
Gross Profit	563,885.19	1,402,750.85	-838,865.66
Expense			
6000 · DWR CONTRACT	308,494.41	616,988.00	-308,493.59
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	4,515.27	7,783.06	-3,267.79
6150 · Labor/Staff Salary - Other	56,856.94	97,391.00	-40,534.06
Total 6150 · Labor/Staff Salary	61,372.21	105,174.06	-43,801.85
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	5,070.35	6,779.95	-1,709.60
6182 · Benefits-Unfunded Liability P...	1,665.49	3,852.00	-2,186.51
6183 · Benefit - Health Insurance	5,185.46	10,094.70	-4,909.24
6184 · Benefit - Dental Insurance	323.61	637.97	-314.36
6185 · Benefit - Life Insurance	142.50	258.75	-116.25
6186 · Benefit - Vision Insurance	81.90	161.46	-79.56
Total 6180 · Employee Benefit Expense	12,469.31	21,784.83	-9,315.52
Total 6100 · PAYROLL	73,841.52	126,958.89	-53,117.37

	Jul '17 - Jan 18	Budget	\$ Over Budget
6200 · OFFICE EXPENSE			
6205 · Service Agreement	7,700.00	13,800.00	-6,100.00
6210 · GASB 68 (PERS)	700.00	1,339.00	-639.00
6215 · Office Supplies	117.70	500.00	-382.30
6220 · Computer/Software	611.79	1,400.00	-788.21
6230 · Printing/Graphic Design	425.40	150.00	275.40
6240 · Cell Phone	245.00	420.00	-175.00
6245 · Conference	-224.50	1,000.00	-1,224.50
6250 · Meeting Expense	600.00	1,000.00	-400.00
6255 · Director Expense/Travel	284.20	2,500.00	-2,215.80
6260 · Director Fee	1,400.00	3,200.00	-1,800.00
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	12,166.15	25,909.00	-13,742.85
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	5,980.00	6,200.00	-220.00
6720 · Insurance-Workers Comp.	803.60	1,425.00	-621.40
Total 6700 · INSURANCE	6,783.60	7,625.00	-841.40
6800 · Consulting Expense			
6810 · Audit	0.00	6,000.00	-6,000.00
6900 · Engineering			
6901 · Eng. - General	14,212.30	70,000.00	-55,787.70
6905 · Eng.-BDCP/ CA Waterfix	32,132.61	35,000.00	-2,867.39
6910 · Eng.-Assessments	4,439.00	20,000.00	-15,561.00
6911 · Eng.-Assessment Application	9,776.75	30,000.00	-20,223.25
6900 · Engineering - Other	0.00	0.00	0.00
Total 6900 · Engineering	60,560.66	155,000.00	-94,439.34
6950 · Legal Service			
6951 · Legal-General	22,625.62	40,000.00	-17,374.38
6955 · Legal-BDCP/ CA Waterfix	56,327.07	175,000.00	-118,672.93
6956 · Legal-CA Waterfix CEQA	44,886.51		
6960 · Legal-Claims Procedure/Proc...	0.00	30,000.00	-30,000.00
Total 6950 · Legal Service	123,839.20	245,000.00	-121,160.80
Total 6800 · Consulting Expense	184,399.86	406,000.00	-221,600.14
Total Expense	592,765.54	1,191,643.89	-598,878.35
Net Ordinary Income	-28,880.35	211,106.96	-239,987.31
Net Income	-28,880.35	211,106.96	-239,987.31