

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

Cash Basis

July 1, 2017 through May 30, 2018

	Jul 1, '17 - May 30, 18	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	290,712.50	362,641.57	-71,929.07
4020 · Direct Billing	24,930.50	0.00	24,930.50
4030 · Handling Charges	-2,442.60	-2,500.00	57.40
4040 · Interest	9.00	0.00	9.00
4000 · Sacramento County - Other	0.00	0.00	0.00
Total 4000 · Sacramento County	313,209.40	360,141.57	-46,932.17
4100 · San Joaquin County			
4110 · Assessments	78,054.36	78,951.90	-897.54
4120 · Direct Billing	898.44	0.00	898.44
4130 · Handling Charges	-756.27	-1,000.00	243.73
4140 · Interest	34.00	0.00	34.00
4100 · San Joaquin County - Other	0.00	0.00	0.00
Total 4100 · San Joaquin County	78,230.53	77,951.90	278.63
4200 · Solano County			
4210 · Assessments	349,699.81	408,739.79	-59,039.98
4220 · Direct Billing	33,308.78	0.00	33,308.78
4230 · Handling Charges	-1,793.33	-4,087.40	2,294.07
4240 · Interest	0.00	0.00	0.00
4200 · Solano County - Other	0.00	0.00	0.00
Total 4200 · Solano County	381,215.26	404,652.39	-23,437.13
4300 · Yolo County			
4310 · Assessments	209,314.66	571,504.99	-362,190.33
4320 · Direct Billing	11,891.30	0.00	11,891.30
4330 · Handling Charges	-31.61	-14,000.00	13,968.39
4340 · Interest	218.22	0.00	218.22
4300 · Yolo County - Other	0.00	0.00	0.00
Total 4300 · Yolo County	221,392.57	557,504.99	-336,112.42
4400 · State of California			
4410 · Solano	0.00	0.00	0.00
4420 · Sacramento	7,803.96	0.00	7,803.96
4430 · Yolo	268,680.22	0.00	268,680.22
4400 · State of California - Other	0.00	0.00	0.00
Total 4400 · State of California	276,484.18	0.00	276,484.18
7000 · Interest	2,344.95	2,500.00	-155.05
7200 · Assessment Interest/Penalty	221.34	0.00	221.34
7300 · Miscellaneous Income	0.00	0.00	0.00
Total Income	1,273,098.23	1,402,750.85	-129,652.62
Cost of Goods Sold			
50000 · Cost of Goods Sold	0.00	0.00	0.00
Total COGS	0.00	0.00	0.00

	<u>Jul 1, '17 - May 30, 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Gross Profit	1,273,098.23	1,402,750.85	-129,652.62
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	0.00	0.00	0.00
6000 · DWR CONTRACT	616,988.80	616,988.00	0.80
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...	6,371.16	7,783.06	-1,411.90
Total 6151 · Taxes - Employer Share	6,371.16	7,783.06	-1,411.90
6150 · Labor/Staff Salary - Other	81,255.70	97,391.00	-16,135.30
Total 6150 · Labor/Staff Salary	87,626.86	105,174.06	-17,547.20
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	7,336.95	6,779.95	557.00
6182 · Benefits-Unfunded Liability PER	3,330.98	3,852.00	-521.02
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
6180 · Employee Benefit Expense - Ot...	0.00	0.00	0.00
Total 6180 · Employee Benefit Expense	18,942.13	21,784.83	-2,842.70
6840 · Unemployment	0.00	0.00	0.00
6100 · PAYROLL - Other	0.00	0.00	0.00
Total 6100 · PAYROLL	106,568.99	126,958.89	-20,389.90
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	12,650.00	13,800.00	-1,150.00
6210 · GASB 68 (PERS)	700.00	1,339.00	-639.00
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	167.70	500.00	-332.30
Total 6215 · Office Supplies	167.70	500.00	-332.30
6220 · Computer/Software	611.79	1,400.00	-788.21
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

	Jul 1, '17 - May 30, 18	Budget	\$ Over Budget
6240 · Cell Phone	390.00	420.00	-30.00
6245 · Conference	-224.50	1,000.00	-1,224.50
6250 · Meeting Expense	600.00	1,000.00	-400.00
6255 · Director Expense/Travel	551.60	2,500.00	-1,948.40
6260 · Director Fee	2,100.00	3,200.00	-1,100.00
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
6280 · Manager Misc. Expense	0.00	0.00	0.00
6200 · OFFICE EXPENSE - Other	0.00	0.00	0.00
Total 6200 · OFFICE EXPENSE	18,278.55	25,909.00	-7,630.45
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	1,250.00	1,250.00	0.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	5,830.00	6,413.00	-583.00
8900 · Miscellaneous	0.00	500.00	-500.00
6300 · Other Expenses - Other	0.00	0.00	0.00
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
6700 · INSURANCE - Other	0.00	0.00	0.00
Total 6700 · INSURANCE	5,825.73	7,625.00	-1,799.27
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	5,961.00	6,000.00	-39.00
6850 · General/Accounting	0.00	0.00	0.00
6900 · Engineering			
6901 · Eng. - General	21,797.58	70,000.00	-48,202.42
6905 · Eng.-BDCP/ 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
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	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-BDCP/ 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/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	212,125.04	245,000.00	-32,874.96
6800 · Consulting Expense - Other	0.00	0.00	0.00

	Jul 1, '17 - May 30, 18	Budget	\$ Over Budget
Total 6800 · Consulting Expense	312,794.98	406,000.00	-93,205.02
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	1,067,537.05	1,191,643.89	-124,106.84
Net Ordinary Income	205,561.18	211,106.96	-5,545.78
Other Income/Expense			
Other Income			
Interest Income	4,221.51	0.00	4,221.51
Other Income	0.00	0.00	0.00
Total Other Income	4,221.51	0.00	4,221.51
Net Other Income	4,221.51	0.00	4,221.51
Net Income	209,782.69	211,106.96	-1,324.27