

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

Cash Basis

July 1, 2017 through March 28, 2018

	Jul 1, '17 - Mar 28, 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	197,652.86	362,641.57	-164,988.71
4020 · Direct Billing	24,438.28	0.00	24,438.28
4030 · Handling Charges	-1,221.30	-2,500.00	1,278.70
4040 · Interest	9.00	0.00	9.00
4000 · Sacramento County - Other	0.00	0.00	0.00
Total 4000 · Sacramento County	220,878.84	360,141.57	-139,262.73
4100 · San Joaquin County			
4110 · Assessments	41,449.01	78,951.90	-37,502.89
4120 · Direct Billing	880.14	0.00	880.14
4130 · Handling Charges	-756.27	-1,000.00	243.73
4140 · Interest	0.00	0.00	0.00
4100 · San Joaquin County - Other	0.00	0.00	0.00
Total 4100 · San Joaquin County	41,572.88	77,951.90	-36,379.02
4200 · Solano County			
4210 · Assessments	179,333.23	408,739.79	-229,406.56
4220 · Direct Billing	33,219.28	0.00	33,219.28
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	210,759.18	404,652.39	-193,893.21
4300 · Yolo County			
4310 · Assessments	209,314.66	571,504.99	-362,190.33
4320 · Direct Billing	11,609.76	0.00	11,609.76
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	221,111.03	557,504.99	-336,393.96
4400 · State of California			
4410 · Solano	0.00	0.00	0.00
4420 · Sacramento	6,756.74	0.00	6,756.74
4430 · Yolo	268,598.82	0.00	268,598.82
4400 · State of California - Other	0.00	0.00	0.00
Total 4400 · State of California	275,355.56	0.00	275,355.56
7000 · Interest	2,214.73	2,500.00	-285.27
7200 · Assessment Interest/Penalty	1.18	0.00	1.18
7300 · Miscellaneous Income	0.00	0.00	0.00
Total Income	971,893.40	1,402,750.85	-430,857.45
Cost of Goods Sold			
50000 · Cost of Goods Sold	0.00	0.00	0.00
Total COGS	0.00	0.00	0.00

	Jul 1, '17 - Mar 28, 18	Budget	\$ Over Budget
Gross Profit	971,893.40	1,402,750.85	-430,857.45
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	308,494.41	616,988.00	-308,493.59
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	5,161.01	7,783.06	-2,622.05
6150 · Labor/Staff Salary - Other	65,004.36	97,391.00	-32,386.64
Total 6150 · Labor/Staff Salary	70,165.37	105,174.06	-35,008.69
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	5,637.00	6,779.95	-1,142.95
6182 · Benefits-Unfunded Liability PER	2,331.60	3,852.00	-1,520.40
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
6180 · Employee Benefit Expense - Ot...	0.00	0.00	0.00
Total 6180 · Employee Benefit Expense	13,702.07	21,784.83	-8,082.76
6840 · Unemployment	0.00	0.00	0.00
6100 · PAYROLL - Other	0.00	0.00	0.00
Total 6100 · PAYROLL	83,867.44	126,958.89	-43,091.45
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	9,900.00	13,800.00	-3,900.00
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
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	320.00	420.00	-100.00
6245 · Conference	-224.50	1,000.00	-1,224.50
6250 · Meeting Expense	600.00	1,000.00	-400.00
6255 · Director Expense/Travel	417.90	2,500.00	-2,082.10
6260 · Director Fee	1,700.00	3,200.00	-1,500.00
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

	<u>Jul 1, '17 - Mar 28, 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6200 · OFFICE EXPENSE - Other	0.00	0.00	0.00
Total 6200 · OFFICE EXPENSE	14,874.85	25,909.00	-11,034.15
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	5,980.00	6,200.00	-220.00
6720 · Insurance-Workers Comp.	492.05	1,425.00	-932.95
6700 · INSURANCE - Other	0.00	0.00	0.00
Total 6700 · INSURANCE	6,472.05	7,625.00	-1,152.95
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	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
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	60,560.66	155,000.00	-94,439.34
6950 · Legal Service			
6951 · Legal-General	30,415.56	40,000.00	-9,584.44
6955 · Legal-BDCP/ CA Waterfix	72,225.51	175,000.00	-102,774.49
6956 · Legal-CA Waterfix CEQA	46,797.18	0.00	46,797.18
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	149,438.25	245,000.00	-95,561.75
6800 · Consulting Expense - Other	0.00	0.00	0.00
Total 6800 · Consulting Expense	209,998.91	406,000.00	-196,001.09
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	630,787.66	1,191,643.89	-560,856.23
Net Ordinary Income	341,105.74	211,106.96	129,998.78
Other Income/Expense			
Other Income			

	<u>Jul 1, '17 - Mar 28, 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
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>341,105.74</u>	<u>211,106.96</u>	<u>129,998.78</u>