

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

Cash Basis

July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	227,581.11	346,595.20	-119,014.09
4020 · Direct Billing	25,472.38	69,236.24	-43,763.86
4030 · Handling Charges	0.00	-2,600.00	2,600.00
4040 · Interest	97.00		
<b>Total 4000 · Sacramento County</b>	<b>253,150.49</b>	<b>413,231.44</b>	<b>-160,080.95</b>
<b>4100 · San Joaquin County</b>			
4110 · Assessments	48,013.35	90,634.02	-42,620.67
4120 · Direct Billing	249.78	428.50	-178.72
4130 · Handling Charges	-906.02	-869.00	-37.02
4140 · Interest	55.00		
<b>Total 4100 · San Joaquin County</b>	<b>47,412.11</b>	<b>90,193.52</b>	<b>-42,781.41</b>
<b>4200 · Solano County</b>			
4210 · Assessments	212,320.25	424,640.50	-212,320.25
4220 · Direct Billing	7,313.04	44,648.44	-37,335.40
4230 · Handling Charges	-2,123.20	-4,071.00	1,947.80
<b>Total 4200 · Solano County</b>	<b>217,510.09</b>	<b>465,217.94</b>	<b>-247,707.85</b>
<b>4300 · Yolo County</b>			
4310 · Assessments	260,383.04	476,079.96	-215,696.92
4320 · Direct Billing	13,649.10	177,925.90	-164,276.80
4330 · Handling Charges	-21.42	-14,000.00	13,978.58
4340 · Interest	100.01		
<b>Total 4300 · Yolo County</b>	<b>274,110.73</b>	<b>640,005.86</b>	<b>-365,895.13</b>
<b>4400 · State of California</b>			
4410 · Solano	10,972.26		
4420 · Sacramento	269.03		
4430 · Yolo	79,332.01		
<b>Total 4400 · State of California</b>	<b>90,573.30</b>		
<b>7000 · Interest</b>	<b>3,036.59</b>		
<b>Total Income</b>	<b>885,793.31</b>	<b>1,608,648.76</b>	<b>-722,855.45</b>
<b>Gross Profit</b>	<b>885,793.31</b>	<b>1,608,648.76</b>	<b>-722,855.45</b>
<b>Expense</b>			
<b>Reconciliation Discrepancies</b>	<b>0.37</b>		
6000 · DWR CONTRACT	382,646.39	771,235.00	-388,588.61
<b>6100 · PAYROLL</b>			
<b>6150 · Labor/Staff Salary</b>			
6151 · Taxes - Employer Share	7,085.97	9,044.97	-1,959.00
6150 · Labor/Staff Salary - Other	87,280.81	119,636.00	-32,355.19
<b>Total 6150 · Labor/Staff Salary</b>	<b>94,366.78</b>	<b>128,680.97</b>	<b>-34,314.19</b>
<b>6180 · Employee Benefit Expense</b>			
6181 · Benefits - Retirement	6,827.67	8,496.79	-1,669.12
6182 · Benefits-Unfunded Liability P...	6,557.00	6,555.00	2.00
6183 · Benefit - Health Insurance	7,249.76	12,608.33	-5,358.57
6184 · Benefit - Dental Insurance	416.07	650.00	-233.93
6185 · Benefit - Life Insurance	231.50	312.00	-80.50
6186 · Benefit - Vision Insurance	105.30	141.00	-35.70

	<b>Jul '21 - Jun 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Total 6180 · Employee Benefit Expense</b>	<u>21,387.30</u>	<u>28,763.12</u>	<u>-7,375.82</u>
<b>Total 6100 · PAYROLL</b>	115,754.08	157,444.09	-41,690.01
<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	9,674.69	10,000.00	-325.31
6210 · GASB 68 (PERS)	700.00	800.00	-100.00
6215 · Office Supplies	2,013.74	8,000.00	-5,986.26
6220 · Computer/Software	1,388.76	1,000.00	388.76
6230 · Printing/Graphic Design	545.58	500.00	45.58
6240 · Cell Phone	315.00	420.00	-105.00
6250 · Meeting Expense	1,309.45	1,000.00	309.45
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	5,584.71	6,000.00	-415.29
6265 · Director Election	353.20	450.00	-96.80
6270 · Manager Travel/Parking	4.00	50.00	-46.00
6275 · Manager Meal/Entertainment	16.25	100.00	-83.75
<b>Total 6200 · OFFICE EXPENSE</b>	<u>21,905.38</u>	<u>28,820.00</u>	<u>-6,914.62</u>
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	61.99		
6400 · Contributions & Subs	1,250.00	1,250.00	0.00
6600 · Membership Dues	6,184.00	6,064.00	120.00
<b>Total 6300 · Other Expenses</b>	<u>7,495.99</u>	<u>7,314.00</u>	<u>181.99</u>
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	6,132.00	5,000.00	1,132.00
6720 · Insurance-Workers Comp.	858.34	623.92	234.42
<b>Total 6700 · INSURANCE</b>	<u>6,990.34</u>	<u>5,623.92</u>	<u>1,366.42</u>
<b>6800 · Consulting Expense</b>			
6810 · Audit	6,965.00	6,700.00	265.00
6900 · Engineering			
6901 · Eng. - General	80,973.25	50,000.00	30,973.25
6905 · Eng.-BDCP/Waterfix/DCP	0.00	20,000.00	-20,000.00
6910 · Eng.-Assessments	17,934.34	15,000.00	2,934.34
6912 · Eng.- Delta WQCP Update	0.00	5,000.00	-5,000.00
6920 · Eng.- Barriers	4,927.00		
<b>Total 6900 · Engineering</b>	<u>103,834.59</u>	<u>90,000.00</u>	<u>13,834.59</u>
6950 · Legal Service			
6951 · Legal-General	22,584.00	60,000.00	-37,416.00
6955 · Legal-BDCP/Waterfix/DCP	0.00	50,000.00	-50,000.00
6956 · Legal-CA Waterfix CEQA	22,394.32	35,000.00	-12,605.68
6957 · Legal - COA	4,732.80	100,000.00	-95,267.20
6958 · Legal - Delta WQCP Update	0.00	20,000.00	-20,000.00
<b>Total 6950 · Legal Service</b>	<u>49,711.12</u>	<u>265,000.00</u>	<u>-215,288.88</u>
<b>Total 6800 · Consulting Expense</b>	<u>160,510.71</u>	<u>361,700.00</u>	<u>-201,189.29</u>
<b>Total Expense</b>	<u>695,303.26</u>	<u>1,332,137.01</u>	<u>-636,833.75</u>
<b>Net Ordinary Income</b>	<u>190,490.05</u>	<u>276,511.75</u>	<u>-86,021.70</u>
<b>Net Income</b>	<u><b>190,490.05</b></u>	<u><b>276,511.75</b></u>	<u><b>-86,021.70</b></u>