

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

Cash Basis

July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	221,896.84	398,623.00	-176,726.16
4020 · Direct Billing	24,833.28	0.00	24,833.28
4030 · Handling Charges	-1,212.41	-2,000.00	787.59
4040 · Interest	164.36		
Total 4000 · Sacramento County	245,682.07	396,623.00	-150,940.93
4100 · San Joaquin County			
4110 · Assessments	39,291.76	87,284.00	-47,992.24
4120 · Direct Billing	400.60	0.00	400.60
4130 · Handling Charges	0.00	-869.00	869.00
4140 · Interest	590.98	0.00	590.98
Total 4100 · San Joaquin County	40,283.34	86,415.00	-46,131.66
4200 · Solano County			
4210 · Assessments	249,095.55	449,285.00	-200,189.45
4220 · Direct Billing	11,552.34	-4,071.00	15,623.34
4230 · Handling Charges	-2,894.87	0.00	-2,894.87
Total 4200 · Solano County	257,753.02	445,214.00	-187,460.98
4300 · Yolo County			
4310 · Assessments	249,495.24	626,568.00	-377,072.76
4320 · Direct Billing	12,445.74	0.00	12,445.74
4330 · Handling Charges	-28.24	-13,700.00	13,671.76
4340 · Interest	254.84	0.00	254.84
Total 4300 · Yolo County	262,167.58	612,868.00	-350,700.42
4400 · State of California			
4410 · Solano	10,519.54	0.00	10,519.54
4420 · Sacramento	1,399.56	0.00	1,399.56
4430 · Yolo	76,011.97	0.00	76,011.97
Total 4400 · State of California	87,931.07	0.00	87,931.07
7000 · Interest	5,840.43	0.00	5,840.43
7200 · Assessment Interest/Penalty	14.86	0.00	14.86
Total Income	899,672.37	1,541,120.00	-641,447.63
Gross Profit	899,672.37	1,541,120.00	-641,447.63
Expense			
Reconciliation Discrepancies	0.01		
6000 · DWR CONTRACT	307,859.01	616,988.00	-309,128.99
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	6,542.06	8,780.00	-2,237.94
6150 · Labor/Staff Salary - Other	79,875.72	106,423.00	-26,547.28
Total 6150 · Labor/Staff Salary	86,417.78	115,203.00	-28,785.22
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	6,742.08	8,247.78	-1,505.70
6182 · Benefits-Unfunded Liability P...	5,700.00	5,785.65	-85.65
6183 · Benefit - Health Insurance	10,633.58	11,051.00	-417.42
6184 · Benefit - Dental Insurance	600.99	638.25	-37.26
6185 · Benefit - Life Insurance	330.00	312.00	18.00

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6186 · Benefit - Vision Insurance	152.10	141.00	11.10
Total 6180 · Employee Benefit Expense	24,158.75	26,175.68	-2,016.93
Total 6100 · PAYROLL	110,576.53	141,378.68	-30,802.15
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	1,751.50		
6205 · Service Agreement	10,305.42	10,000.00	305.42
6210 · GASB 68 (PERS)	700.00	800.00	-100.00
6215 · Office Supplies	248.40	500.00	-251.60
6220 · Computer/Software	846.30	2,100.00	-1,253.70
6230 · Printing/Graphic Design	0.00	500.00	-500.00
6235 · Notary Expense	493.08	600.00	-106.92
6240 · Cell Phone	315.00	420.00	-105.00
6245 · Conference	0.00	0.00	0.00
6250 · Meeting Expense	1,132.83	300.00	832.83
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	5,700.00	3,500.00	2,200.00
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	0.00	100.00	-100.00
Total 6200 · OFFICE EXPENSE	21,492.53	19,370.00	2,122.53
6300 · Other Expenses			
6350 · Bank Charge	60.00	0.00	60.00
6400 · Contributions & Subs	750.00	1,250.00	-500.00
6600 · Membership Dues	6,064.00	5,628.00	436.00
8900 · Miscellaneous	25,000.00	25,000.00	0.00
Total 6300 · Other Expenses	31,874.00	31,878.00	-4.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,153.65	6,971.30	-1,817.65
6720 · Insurance-Workers Comp.	354.79	920.00	-565.21
Total 6700 · INSURANCE	5,508.44	7,891.30	-2,382.86
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	56,842.75	50,000.00	6,842.75
6905 · Eng.-BDCP/Waterfix/DCP	0.00	20,000.00	-20,000.00
6910 · Eng.-Assessments	12,967.25	16,000.00	-3,032.75
6912 · Eng.- Delta WQCP Update	0.00	5,000.00	-5,000.00
Total 6900 · Engineering	69,810.00	91,000.00	-21,190.00
6950 · Legal Service			
6951 · Legal-General	88,585.95	60,000.00	28,585.95
6955 · Legal-BDCP/Waterfix/DCP	118.50	50,000.00	-49,881.50
6956 · Legal-CA Waterfix CEQA	34,311.70	30,000.00	4,311.70
6957 · Legal - COA	10,863.00	5,000.00	5,863.00
6958 · Legal - Delta WQCP Update	0.00	120,000.00	-120,000.00
Total 6950 · Legal Service	133,879.15	265,000.00	-131,120.85
Total 6800 · Consulting Expense	203,689.15	356,000.00	-152,310.85
Total Expense	680,999.67	1,173,505.98	-492,506.31
Net Ordinary Income	218,672.70	367,614.02	-148,941.32

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Net Income	<u>218,672.70</u>	<u>367,614.02</u>	<u>-148,941.32</u>