

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Budget vs. Actual Exhibit "D"**  
 July 2020 through June 2021

Cash Basis

	Jul '20 - Jun 21	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
<b>4010 · Assessments</b>	329,313.53	398,623.00	-69,309.47
<b>4020 · Direct Billing</b>	24,922.86	0.00	24,922.86
<b>4030 · Handling Charges</b>	-2,424.82	-2,000.00	-424.82
<b>4040 · Interest</b>	164.36		
<b>Total 4000 · Sacramento County</b>	351,975.93	396,623.00	-44,647.07
<b>4100 · San Joaquin County</b>			
<b>4110 · Assessments</b>	125,219.26	87,284.00	37,935.26
<b>4120 · Direct Billing</b>	400.60	0.00	400.60
<b>4130 · Handling Charges</b>	-859.28	-869.00	9.72
<b>4140 · Interest</b>	713.98	0.00	713.98
<b>Total 4100 · San Joaquin County</b>	125,474.56	86,415.00	39,059.56
<b>4200 · Solano County</b>			
<b>4210 · Assessments</b>	407,037.28	449,285.00	-42,247.72
<b>4220 · Direct Billing</b>	11,562.30	-4,071.00	15,633.30
<b>4230 · Handling Charges</b>	-4,071.18	0.00	-4,071.18
<b>Total 4200 · Solano County</b>	414,528.40	445,214.00	-30,685.60
<b>4300 · Yolo County</b>			
<b>4310 · Assessments</b>	454,687.48	626,568.00	-171,880.52
<b>4320 · Direct Billing</b>	12,445.74	0.00	12,445.74
<b>4330 · Handling Charges</b>	-12,933.95	-13,700.00	766.05
<b>4340 · Interest</b>	414.81	0.00	414.81
<b>Total 4300 · Yolo County</b>	454,614.08	612,868.00	-158,253.92

	<b>Jul '20 - Jun 21</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>4400 · State of California</b>			
<b>4410 · Solano</b>	21,039.08	0.00	21,039.08
<b>4420 · Sacramento</b>	1,693.12	0.00	1,693.12
<b>4430 · Yolo</b>	152,057.14	0.00	152,057.14
<b>Total 4400 · State of California</b>	174,789.34	0.00	174,789.34
<b>7000 · Interest</b>	8,897.53	0.00	8,897.53
<b>7200 · Assessment Interest/Penalty</b>	16.88	0.00	16.88
<b>Total Income</b>	1,530,296.72	1,541,120.00	-10,823.28
<b>Gross Profit</b>	1,530,296.72	1,541,120.00	-10,823.28
<b>Expense</b>			
<b>Reconciliation Discrepancies</b>	-0.29		
<b>6000 · DWR CONTRACT</b>	615,718.03	616,988.00	-1,269.97
<b>6100 · PAYROLL</b>			
<b>6150 · Labor/Staff Salary</b>			
<b>6151 · Taxes - Employer Share</b>	8,745.71	8,780.00	-34.29
<b>6150 · Labor/Staff Salary - Other</b>	106,500.96	106,423.00	77.96
<b>Total 6150 · Labor/Staff Salary</b>	115,246.67	115,203.00	43.67
<b>6180 · Employee Benefit Expense</b>			
<b>6181 · Benefits - Retirement</b>	10,965.57	8,247.78	2,717.79
<b>6182 · Benefits-Unfunded Liability ...</b>	5,700.00	5,785.65	-85.65
<b>6183 · Benefit - Health Insurance</b>	13,947.74	11,051.00	2,896.74
<b>6184 · Benefit - Dental Insurance</b>	785.91	638.25	147.66

	<b>Jul '20 - Jun 21</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>6185 · Benefit - Life Insurance</b>	428.00	312.00	116.00
<b>6186 · Benefit - Vision Insurance</b>	198.90	141.00	57.90
<b>Total 6180 · Employee Benefit Expense</b>	<u>32,026.12</u>	<u>26,175.68</u>	<u>5,850.44</u>
<b>Total 6100 · PAYROLL</b>	147,272.79	141,378.68	5,894.11
<b>6200 · OFFICE EXPENSE</b>			
<b>6201 · Office Rental Deposit</b>	1,751.50		
<b>6205 · Service Agreement</b>	11,972.10	10,000.00	1,972.10
<b>6210 · GASB 68 (PERS)</b>	700.00	800.00	-100.00
<b>6215 · Office Supplies</b>	502.28	500.00	2.28
<b>6220 · Computer/Software</b>	1,666.59	2,100.00	-433.41
<b>6230 · Printing/Graphic Design</b>	57.18	500.00	-442.82
<b>6235 · Notary Expense</b>	493.08	600.00	-106.92
<b>6240 · Cell Phone</b>	385.00	420.00	-35.00
<b>6245 · Conference</b>	0.00	0.00	0.00
<b>6250 · Meeting Expense</b>	1,450.33	300.00	1,150.33
<b>6255 · Director Expense/Travel</b>	0.00	500.00	-500.00
<b>6260 · Director Fee</b>	7,900.00	3,500.00	4,400.00
<b>6270 · Manager Travel/Parking</b>	0.00	50.00	-50.00
<b>6275 · Manager Meal/Entertainment</b>	0.00	100.00	-100.00
<b>Total 6200 · OFFICE EXPENSE</b>	<u>26,878.06</u>	<u>19,370.00</u>	<u>7,508.06</u>
<b>6300 · Other Expenses</b>			
<b>6350 · Bank Charge</b>	135.00	0.00	135.00

	<b>Jul '20 - Jun 21</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>6400 · Contributions &amp; Subs</b>	750.00	1,250.00	-500.00
<b>6600 · Membership Dues</b>	6,064.00	5,628.00	436.00
<b>8900 · Miscellaneous</b>	25,000.00	25,000.00	0.00
<b>Total 6300 · Other Expenses</b>	31,949.00	31,878.00	71.00
<b>6700 · INSURANCE</b>			
<b>6710 · Insurance - Liability</b>	3,826.78	6,971.30	-3,144.52
<b>6720 · Insurance-Workers Comp.</b>	542.54	920.00	-377.46
<b>Total 6700 · INSURANCE</b>	4,369.32	7,891.30	-3,521.98
<b>6800 · Consulting Expense</b>			
<b>6900 · Engineering</b>			
<b>6901 · Eng. - General</b>	85,462.25	50,000.00	35,462.25
<b>6905 · Eng.-BDCP/Waterfix/DCP</b>	0.00	20,000.00	-20,000.00
<b>6910 · Eng.-Assessments</b>	15,199.50	16,000.00	-800.50
<b>6912 · Eng.- Delta WQCP Update</b>	0.00	5,000.00	-5,000.00
<b>Total 6900 · Engineering</b>	100,661.75	91,000.00	9,661.75
<b>6950 · Legal Service</b>			
<b>6951 · Legal-General</b>	94,680.37	60,000.00	34,680.37
<b>6955 · Legal-BDCP/Waterfix/DCP</b>	118.50	50,000.00	-49,881.50
<b>6956 · Legal-CA Waterfix CEQA</b>	73,525.11	30,000.00	43,525.11
<b>6957 · Legal - COA</b>	17,835.00	5,000.00	12,835.00
<b>6958 · Legal - Delta WQCP Update</b>	0.00	120,000.00	-120,000.00
<b>Total 6950 · Legal Service</b>	186,158.98	265,000.00	-78,841.02
<b>Total 6800 · Consulting Expense</b>	286,820.73	356,000.00	-69,179.27
<b>Total Expense</b>	1,113,007.64	1,173,505.98	-60,498.34

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	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Net Ordinary Income	417,289.08	367,614.02	49,675.06
Net Income	<u>417,289.08</u>	<u>367,614.02</u>	<u>49,675.06</u>