

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

Cash Basis

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	251,505.35	440,015.80	-188,510.45
4020 · Direct Billing	28,778.52		
4030 · Handling Charges	-925.39	-2,600.00	1,674.61
4040 · Interest	217.00		
<b>Total 4000 · Sacramento County</b>	<u>279,575.48</u>	<u>437,415.80</u>	<u>-157,840.32</u>
<b>4100 · San Joaquin County</b>			
4110 · Assessments	51,546.60	97,888.68	-46,342.08
4120 · Direct Billing	437.65		
4130 · Handling Charges	-972.01	-1,000.00	27.99
<b>Total 4100 · San Joaquin County</b>	<u>51,012.24</u>	<u>96,888.68</u>	<u>-45,876.44</u>
<b>4200 · Solano County</b>			
4210 · Assessments	228,260.74	505,338.48	-277,077.74
4220 · Direct Billing	16,336.56		
4230 · Handling Charges	-2,282.60	-4,622.50	2,339.90
<b>Total 4200 · Solano County</b>	<u>242,314.70</u>	<u>500,715.98</u>	<u>-258,401.28</u>
<b>4300 · Yolo County</b>			
4310 · Assessments	279,982.54	704,358.78	-424,376.24
4320 · Direct Billing	7,651.88		
4330 · Handling Charges	-52.48	-15,000.00	14,947.52
<b>Total 4300 · Yolo County</b>	<u>287,581.94</u>	<u>689,358.78</u>	<u>-401,776.84</u>
<b>4400 · State of California</b>			
4410 · Solano	11,797.84		
4420 · Sacramento	33,250.85		
4430 · Yolo	85,248.86		
<b>Total 4400 · State of California</b>	<u>130,297.55</u>		
7000 · Interest	21,505.12	5,500.00	16,005.12
7200 · Assessment Interest/Penalty	27.31		
<b>Total Income</b>	<u>1,012,314.34</u>	<u>1,729,879.24</u>	<u>-717,564.90</u>
<b>Gross Profit</b>	<u>1,012,314.34</u>	<u>1,729,879.24</u>	<u>-717,564.90</u>
<b>Expense</b>			
Reconciliation Discrepancies	-1.00		
6000 · DWR CONTRACT	377,761.54	771,235.00	-393,473.46
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	7,089.95	9,316.31	-2,226.36
6150 · Labor/Staff Salary - Other	87,219.81	116,215.00	-28,995.19
<b>Total 6150 · Labor/Staff Salary</b>	<u>94,309.76</u>	<u>125,531.31</u>	<u>-31,221.55</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	6,392.40	8,751.69	-2,359.29
6182 · Benefits-Unfunded Liability P...	7,307.00	7,540.55	-233.55
6183 · Benefit - Health Insurance	5,982.08	10,572.23	-4,590.15
6184 · Benefit - Dental Insurance	369.84	650.00	-280.16
6185 · Benefit - Life Insurance	240.00	312.00	-72.00
6186 · Benefit - Vision Insurance	93.60	141.00	-47.40

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Total 6180 · Employee Benefit Expense</b>	<u>20,384.92</u>	<u>27,967.47</u>	<u>-7,582.55</u>
<b>Total 6100 · PAYROLL</b>	114,694.68	153,498.78	-38,804.10
<b>6200 · OFFICE EXPENSE</b>			
6201 · Office Rental Deposit	0.00	0.00	0.00
6205 · Service Agreement	9,208.58	10,000.00	-791.42
6210 · GASB 68 (PERS)	700.00	800.00	-100.00
6215 · Office Supplies	112.75	1,000.00	-887.25
6220 · Computer/Software	4,084.79	1,200.00	2,884.79
6225 · Office Furniture	0.00	0.00	0.00
6230 · Printing/Graphic Design	0.00	500.00	-500.00
6235 · Notary Expense	0.00	0.00	0.00
6240 · Cell Phone	280.00	420.00	-140.00
6245 · Conference	0.00	250.00	-250.00
6250 · Meeting Expense	1,309.75	1,600.00	-290.25
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	4,600.00	6,000.00	-1,400.00
6265 · Director Election	0.00	0.00	0.00
6270 · Manager Travel/Parking	20.00	50.00	-30.00
6275 · Manager Meal/Entertainment	45.89	100.00	-54.11
6280 · Manager Misc. Expense	175.20	0.00	175.20
<b>Total 6200 · OFFICE EXPENSE</b>	<u>20,536.96</u>	<u>22,420.00</u>	<u>-1,883.04</u>
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	15.00	150.00	-135.00
6400 · Contributions & Subs	1,250.00	1,250.00	0.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	6,432.00	6,307.68	124.32
8900 · Miscellaneous	0.00	0.00	0.00
<b>Total 6300 · Other Expenses</b>	<u>7,697.00</u>	<u>7,707.68</u>	<u>-10.68</u>
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	6,821.38	7,051.80	-230.42
6720 · Insurance-Workers Comp.	420.46	663.00	-242.54
<b>Total 6700 · INSURANCE</b>	<u>7,241.84</u>	<u>7,714.80</u>	<u>-472.96</u>
<b>6800 · Consulting Expense</b>			
6810 · Audit	0.00	0.00	0.00
<b>6900 · Engineering</b>			
6901 · Eng. - General	60,122.55	75,000.00	-14,877.45
6905 · Eng.-BDCP/Waterfix/DCP	11,049.88	5,000.00	6,049.88
6910 · Eng.-Assessments	34,617.75	15,000.00	19,617.75
6911 · Eng.-Assessment Application	0.00	0.00	0.00
6912 · Eng.- Delta WQCP Update	2,672.75	5,000.00	-2,327.25
6920 · Eng.- Barriers	1,705.50	5,000.00	-3,294.50
<b>Total 6900 · Engineering</b>	<u>110,168.43</u>	<u>105,000.00</u>	<u>5,168.43</u>
<b>6950 · Legal Service</b>			
6951 · Legal-General	107,824.04	45,000.00	62,824.04
6955 · Legal-BDCP/Waterfix/DCP	2,934.41	10,000.00	-7,065.59
6956 · Legal-CA Waterfix CEQA	3,654.91	25,000.00	-21,345.09
6957 · Legal - COA	3,028.00	10,000.00	-6,972.00
6958 · Legal - Delta WQCP Update	0.00	20,000.00	-20,000.00
<b>Total 6950 · Legal Service</b>	<u>117,441.36</u>	<u>110,000.00</u>	<u>7,441.36</u>

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	<b>Jul '22 - Jun 23</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Total 6800 · Consulting Expense</b>	227,609.79	215,000.00	12,609.79
<b>Total Expense</b>	755,540.81	1,177,576.26	-422,035.45
<b>Net Ordinary Income</b>	256,773.53	552,302.98	-295,529.45
<b>Net Income</b>	<b>256,773.53</b>	<b>552,302.98</b>	<b>-295,529.45</b>