

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

Cash Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
7000 · Interest	19,343.09	15,000.00	4,343.09
Total Income	19,343.09	15,000.00	4,343.09
Gross Profit	19,343.09	15,000.00	4,343.09
Expense			
Payroll Expenses	7.75		
6000 · DWR CONTRACT	0.00	771,235.00	-771,235.00
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	763.02	9,874.51	-9,111.49
6150 · Labor/Staff Salary - Other	9,979.00	119,691.00	-109,712.00
Total 6150 · Labor/Staff Salary	10,742.02	129,565.51	-118,823.49
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	928.48	9,276.05	-8,347.57
6182 · Benefits-Unfunded Liability P...	572.50	8,403.05	-7,830.55
6183 · Benefit - Health Insurance	708.40	9,697.25	-8,988.85
6184 · Benefit - Dental Insurance	46.23	650.00	-603.77
6185 · Benefit - Life Insurance	33.50	362.00	-328.50
6186 · Benefit - Vision Insurance	11.70	141.00	-129.30
Total 6180 · Employee Benefit Expense	2,300.81	28,529.35	-26,228.54
Total 6100 · PAYROLL	13,042.83	158,094.86	-145,052.03
6200 · OFFICE EXPENSE			
6205 · Service Agreement	4,085.07	10,000.00	-5,914.93
6210 · GASB 68 (PERS)	0.00	800.00	-800.00
6215 · Office Supplies	0.00	1,000.00	-1,000.00
6220 · Computer/Software	496.71	5,000.00	-4,503.29
6230 · Printing/Graphic Design	0.00	500.00	-500.00
6240 · Cell Phone	35.00	420.00	-385.00
6245 · Conference	0.00	500.00	-500.00
6250 · Meeting Expense	120.00	1,600.00	-1,480.00
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	0.00	5,000.00	-5,000.00
6265 · Director Election	0.00	500.00	-500.00
6270 · Manager Travel/Parking	16.00	50.00	-34.00
6275 · Manager Meal/Entertainment	0.00	100.00	-100.00
Total 6200 · OFFICE EXPENSE	4,752.78	25,970.00	-21,217.22
6300 · Other Expenses			
6350 · Bank Charge	0.00	150.00	-150.00
6400 · Contributions & Subs	0.00	1,250.00	-1,250.00
6600 · Membership Dues	0.00	6,560.64	-6,560.64
Total 6300 · Other Expenses	0.00	7,960.64	-7,960.64
6700 · INSURANCE			
6710 · Insurance - Liability	0.00	7,503.52	-7,503.52
6720 · Insurance-Workers Comp.	170.75	650.33	-479.58
Total 6700 · INSURANCE	170.75	8,153.85	-7,983.10
6800 · Consulting Expense			
6810 · Audit	0.00	7,000.00	-7,000.00

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6900 · Engineering			
6901 · Eng. - General	21,070.50	90,000.00	-68,929.50
6905 · Eng.-BDCP/Waterfix/DCP	0.00	5,000.00	-5,000.00
6910 · Eng.-Assessments	4,318.25	20,000.00	-15,681.75
6912 · Eng.- Delta WQCP Update	66.25	20,000.00	-19,933.75
Total 6900 · Engineering	<u>25,455.00</u>	<u>135,000.00</u>	<u>-109,545.00</u>
6950 · Legal Service			
6951 · Legal-General	4,533.00	150,000.00	-145,467.00
6955 · Legal-BDCP/Waterfix/DCP	210.01	10,000.00	-9,789.99
6956 · Legal-CA Waterfix CEQA	0.00	65,000.00	-65,000.00
6957 · Legal - COA	0.00	6,000.00	-6,000.00
6958 · Legal - Delta WQCP Update	0.00	20,000.00	-20,000.00
Total 6950 · Legal Service	<u>4,743.01</u>	<u>251,000.00</u>	<u>-246,256.99</u>
Total 6800 · Consulting Expense	<u>30,198.01</u>	<u>393,000.00</u>	<u>-362,801.99</u>
Total Expense	<u>48,172.12</u>	<u>1,364,414.35</u>	<u>-1,316,242.23</u>
Net Ordinary Income	<u>-28,829.03</u>	<u>-1,349,414.35</u>	<u>1,320,585.32</u>
Net Income	<u>-28,829.03</u>	<u>-1,349,414.35</u>	<u>1,320,585.32</u>