

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Budget vs. Actual Exhibit "D"**  
 July 1 through November 23, 2021

Cash Basis

	Jul 1 - Nov 23, 21	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Benefit Charge	0.00	0.00	0.00
<b>INCOME</b>			
REFUND	0.00	0.00	0.00
INCOME - Other	0.00	0.00	0.00
<b>Total INCOME</b>	0.00	0.00	0.00
<b>4000 · Sacramento County</b>			
4010 · Assessments	10,224.45	346,595.20	-336,370.75
4020 · Direct Billing	24,533.60	69,236.24	-44,702.64
4030 · Handling Charges	0.00	-2,600.00	2,600.00
4040 · Interest	91.00	0.00	91.00
4000 · Sacramento County - Other	0.00	0.00	0.00
<b>Total 4000 · Sacramento County</b>	34,849.05	413,231.44	-378,382.39
<b>4100 · San Joaquin County</b>			
4110 · Assessments	0.00	90,634.02	-90,634.02
4120 · Direct Billing	181.64	428.50	-246.86
4130 · Handling Charges	0.00	-869.00	869.00
4140 · Interest	38.00	0.00	38.00
4100 · San Joaquin County - Other	0.00	0.00	0.00
<b>Total 4100 · San Joaquin County</b>	219.64	90,193.52	-89,973.88
<b>4200 · Solano County</b>			
4210 · Assessments	0.00	424,640.50	-424,640.50
4220 · Direct Billing	7,251.66	44,648.44	-37,396.78
4230 · Handling Charges	0.00	-4,071.00	4,071.00
4240 · Interest	0.00	0.00	0.00
4200 · Solano County - Other	0.00	0.00	0.00

	<u>Jul 1 - Nov 23, 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Total 4200 · Solano County</b>	7,251.66	465,217.94	-457,966.28
<b>4300 · Yolo County</b>			
<b>4310 · Assessments</b>	22,337.71	476,079.96	-453,742.25
<b>4320 · Direct Billing</b>	10,108.88	177,925.90	-167,817.02
<b>4330 · Handling Charges</b>	-17.28	-14,000.00	13,982.72
<b>4340 · Interest</b>	65.96	0.00	65.96
<b>4300 · Yolo County - Other</b>	0.00	0.00	0.00
<b>Total 4300 · Yolo County</b>	32,495.27	640,005.86	-607,510.59
<b>4400 · State of California</b>			
<b>4410 · Solano</b>	0.00	0.00	0.00
<b>4420 · Sacramento</b>	0.00	0.00	0.00
<b>4430 · Yolo</b>	0.00	0.00	0.00
<b>4400 · State of California - Other</b>	0.00	0.00	0.00
<b>Total 4400 · State of California</b>	0.00	0.00	0.00
<b>7000 · Interest</b>	2,157.27	0.00	2,157.27
<b>7200 · Assessment Interest/Penalty</b>	0.00	0.00	0.00
<b>7300 · Miscellaneous Income</b>	0.00	0.00	0.00
<b>Total Income</b>	76,972.89	1,608,648.76	-1,531,675.87
<b>Cost of Goods Sold</b>			
<b>50000 · Cost of Goods Sold</b>	0.00	0.00	0.00
<b>Total COGS</b>	0.00	0.00	0.00
<b>Gross Profit</b>	76,972.89	1,608,648.76	-1,531,675.87
<b>Expense</b>			
<b>Contingency Reserve</b>	0.00	0.00	0.00
<b>EVENT</b>			

	<b>Jul 1 - Nov 23, 21</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Prop 218 Election</b>	0.00	0.00	0.00
<b>EVENT - Other</b>	0.00	0.00	0.00
<b>Total EVENT</b>	0.00	0.00	0.00
<b>Handling Charges</b>	0.00	0.00	0.00
<b>Payroll Expenses</b>	4.75	0.00	4.75
<b>Reconciliation Discrepancies</b>	0.07	0.00	0.07
<b>RESERVE</b>	0.00	0.00	0.00
<b>6000 · DWR CONTRACT</b>	0.00	771,235.00	-771,235.00
<b>6100 · PAYROLL</b>			
<b>Deferred Compensation</b>	0.00	0.00	0.00
<b>6150 · Labor/Staff Salary</b>			
<b>Auto Allowance</b>	0.00	0.00	0.00
<b>6151 · Taxes - Employer Share</b>			
<b>Federal</b>	0.00	0.00	0.00
<b>State</b>	0.00	0.00	0.00
<b>6151 · Taxes - Employer Share - Ot...</b>	3,476.58	9,044.97	-5,568.39
<b>Total 6151 · Taxes - Employer Share</b>	3,476.58	9,044.97	-5,568.39
<b>6150 · Labor/Staff Salary - Other</b>	41,569.61	119,636.00	-78,066.39
<b>Total 6150 · Labor/Staff Salary</b>	45,046.19	128,680.97	-83,634.78
<b>6180 · Employee Benefit Expense</b>			
<b>6181 · Benefits - Retirement</b>	3,034.52	8,496.79	-5,462.27
<b>6182 · Benefits-Unfunded Liability PER</b>	6,557.00	6,555.00	2.00
<b>6183 · Benefit - Health Insurance</b>	3,314.16	12,608.33	-9,294.17
<b>6184 · Benefit - Dental Insurance</b>	184.92	650.00	-465.08
<b>6185 · Benefit - Life Insurance</b>	96.00	312.00	-216.00
<b>6186 · Benefit - Vision Insurance</b>	46.80	141.00	-94.20
<b>6180 · Employee Benefit Expense - O...</b>	0.00	0.00	0.00

	<b>Jul 1 - Nov 23, 21</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Total 6180 · Employee Benefit Expense</b>	13,233.40	28,763.12	-15,529.72
<b>6840 · Unemployment</b>	0.00	0.00	0.00
<b>6100 · PAYROLL - Other</b>	0.00	0.00	0.00
<b>Total 6100 · PAYROLL</b>	58,279.59	157,444.09	-99,164.50
<b>6200 · OFFICE EXPENSE</b>			
<b>Direct Billing</b>	0.00	0.00	0.00
<b>Parking</b>	0.00	0.00	0.00
<b>Transfer fee</b>	0.00	0.00	0.00
<b>6201 · Office Rental Deposit</b>	0.00	0.00	0.00
<b>6205 · Service Agreement</b>	5,507.99	10,000.00	-4,492.01
<b>6210 · GASB 68 (PERS)</b>	700.00	800.00	-100.00
<b>6215 · Office Supplies</b>			
<b>Computer Equipment</b>	0.00	0.00	0.00
<b>Office Supplies</b>	0.00	0.00	0.00
<b>Quickbooks Subscription</b>	0.00	0.00	0.00
<b>6215 · Office Supplies - Other</b>	932.89	8,000.00	-7,067.11
<b>Total 6215 · Office Supplies</b>	932.89	8,000.00	-7,067.11
<b>6220 · Computer/Software</b>	52.82	1,000.00	-947.18
<b>6225 · Office Furniture</b>	0.00	0.00	0.00
<b>6230 · Printing/Graphic Design</b>	545.58	500.00	45.58
<b>6235 · Notary Expense</b>	0.00	0.00	0.00
<b>6240 · Cell Phone</b>	140.00	420.00	-280.00
<b>6245 · Conference</b>	0.00	0.00	0.00
<b>6250 · Meeting Expense</b>	684.45	1,000.00	-315.55
<b>6255 · Director Expense/Travel</b>	0.00	500.00	-500.00
<b>6260 · Director Fee</b>	3,900.00	6,000.00	-2,100.00
<b>6265 · Director Election</b>	353.20	450.00	-96.80
<b>6270 · Manager Travel/Parking</b>	0.00	50.00	-50.00

	<b>Jul 1 - Nov 23, 21</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>6275 · Manager Meal/Entertainment</b>	0.00	100.00	-100.00
<b>6280 · Manager Misc. Expense</b>	0.00	0.00	0.00
<b>6200 · OFFICE EXPENSE - Other</b>	0.00	0.00	0.00
<b>Total 6200 · OFFICE EXPENSE</b>	12,816.93	28,820.00	-16,003.07
<b>6300 · Other Expenses</b>			
<b>6350 · Bank Charge</b>			
<b>Bank Checks</b>	0.00	0.00	0.00
<b>6350 · Bank Charge - Other</b>	0.00	0.00	0.00
<b>Total 6350 · Bank Charge</b>	0.00	0.00	0.00
<b>6400 · Contributions &amp; Subs</b>	1,250.00	1,250.00	0.00
<b>6500 · Depreciation Expense</b>	0.00	0.00	0.00
<b>6600 · Membership Dues</b>	0.00	6,064.00	-6,064.00
<b>8900 · Miscellaneous</b>	0.00	0.00	0.00
<b>6300 · Other Expenses - Other</b>	0.00	0.00	0.00
<b>Total 6300 · Other Expenses</b>	1,250.00	7,314.00	-6,064.00
<b>6700 · INSURANCE</b>			
<b>6710 · Insurance - Liability</b>	0.00	5,000.00	-5,000.00
<b>6720 · Insurance-Workers Comp.</b>	300.80	623.92	-323.12
<b>6700 · INSURANCE - Other</b>	0.00	0.00	0.00
<b>Total 6700 · INSURANCE</b>	300.80	5,623.92	-5,323.12
<b>6800 · Consulting Expense</b>			
<b>BDCP</b>	0.00	0.00	0.00
<b>Contract Admin &amp; Enforcement</b>	0.00	0.00	0.00
<b>Data Processing</b>	0.00	0.00	0.00
<b>6810 · Audit</b>	0.00	6,700.00	-6,700.00
<b>6850 · General/Accounting</b>	0.00	0.00	0.00

	<b>Jul 1 - Nov 23, 21</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>6900 · Engineering</b>			
6901 · Eng. - General	34,629.75	50,000.00	-15,370.25
6905 · Eng.-BDCP/Waterfix/DCP	0.00	20,000.00	-20,000.00
6910 · Eng.-Assessments	16,609.09	15,000.00	1,609.09
6911 · Eng.-Assessment Application	0.00	0.00	0.00
6912 · Eng.- Delta WQCP Update	0.00	5,000.00	-5,000.00
6915 · Eng.-Claims Procedure	0.00	0.00	0.00
6920 · Eng.- Barriers	673.75	0.00	673.75
6900 · Engineering - Other	0.00	0.00	0.00
<b>Total 6900 · Engineering</b>	<b>51,912.59</b>	<b>90,000.00</b>	<b>-38,087.41</b>
<b>6950 · Legal Service</b>			
6951 · Legal-General	12,971.00	60,000.00	-47,029.00
6955 · Legal-BDCP/Waterfix/DCP	0.00	50,000.00	-50,000.00
6956 · Legal-CA Waterfix CEQA	5,928.42	35,000.00	-29,071.58
6957 · Legal - COA	2,940.00	100,000.00	-97,060.00
6958 · Legal - Delta WQCP Update	0.00	20,000.00	-20,000.00
6960 · Legal-Claims Procedure/Proce...	0.00	0.00	0.00
6965 · Legal-Services Barriers	0.00	0.00	0.00
6950 · Legal Service - Other	0.00	0.00	0.00
<b>Total 6950 · Legal Service</b>	<b>21,839.42</b>	<b>265,000.00</b>	<b>-243,160.58</b>
<b>6800 · Consulting Expense - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 6800 · Consulting Expense</b>	<b>73,752.01</b>	<b>361,700.00</b>	<b>-287,947.99</b>
<b>6999 · Uncategorized Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>146,404.15</b>	<b>1,332,137.01</b>	<b>-1,185,732.86</b>
<b>Net Ordinary Income</b>	<b>-69,431.26</b>	<b>276,511.75</b>	<b>-345,943.01</b>

---

	<u>Jul 1 - Nov 23, 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Interest Income	0.00	0.00	0.00
Other Income	0.00	0.00	0.00
<b>Total Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Income</b>	<u><u>-69,431.26</u></u>	<u><u>276,511.75</u></u>	<u><u>-345,943.01</u></u>