

**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
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	14,648.07	440,015.80	-425,367.73
4020 · Direct Billing	28,530.68		
4030 · Handling Charges	0.00	-2,600.00	2,600.00
4040 · Interest	206.00		
Total 4000 · Sacramento County	<u>43,384.75</u>	<u>437,415.80</u>	<u>-394,031.05</u>
4100 · San Joaquin County			
4110 · Assessments	51,513.60	97,888.68	-46,375.08
4120 · Direct Billing	437.65		
4130 · Handling Charges	-972.01	-1,000.00	27.99
Total 4100 · San Joaquin County	<u>50,979.24</u>	<u>96,888.68</u>	<u>-45,909.44</u>
4200 · Solano County			
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
Total 4200 · Solano County	<u>242,314.70</u>	<u>500,715.98</u>	<u>-258,401.28</u>
4300 · Yolo County			
4310 · Assessments	23,458.95	704,358.78	-680,899.83
4320 · Direct Billing	5,755.06		
4330 · Handling Charges	0.00	-15,000.00	15,000.00
Total 4300 · Yolo County	<u>29,214.01</u>	<u>689,358.78</u>	<u>-660,144.77</u>
4400 · State of California			
4410 · Solano	11,797.84		
4420 · Sacramento	3,106.43		
4430 · Yolo	85,248.86		
Total 4400 · State of California	<u>100,153.13</u>		
7000 · Interest	21,503.70	5,500.00	16,003.70
7200 · Assessment Interest/Penalty	27.31		
Total Income	<u>487,576.84</u>	<u>1,729,879.24</u>	<u>-1,242,302.40</u>
Gross Profit	487,576.84	1,729,879.24	-1,242,302.40
Expense			
Payroll Expenses	0.94		
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	5,531.70	9,316.31	-3,784.61
6150 · Labor/Staff Salary - Other	67,837.63	116,215.00	-48,377.37
Total 6150 · Labor/Staff Salary	<u>73,369.33</u>	<u>125,531.31</u>	<u>-52,161.98</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	4,794.30	8,751.69	-3,957.39
6182 · Benefits-Unfunded Liability P...	7,307.00	7,540.55	-233.55
6183 · Benefit - Health Insurance	5,273.68	10,572.23	-5,298.55
6184 · Benefit - Dental Insurance	323.61	650.00	-326.39
6185 · Benefit - Life Insurance	210.50	312.00	-101.50
6186 · Benefit - Vision Insurance	81.90	141.00	-59.10

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 6180 · Employee Benefit Expense	17,990.99	27,967.47	-9,976.48
Total 6100 · PAYROLL	91,360.32	153,498.78	-62,138.46
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	0.00	0.00	0.00
6205 · Service Agreement	8,375.24	10,000.00	-1,624.76
6210 · GASB 68 (PERS)	700.00	800.00	-100.00
6215 · Office Supplies	103.10	1,000.00	-896.90
6220 · Computer/Software	3,716.37	1,200.00	2,516.37
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	245.00	420.00	-175.00
6245 · Conference	0.00	250.00	-250.00
6250 · Meeting Expense	1,189.75	1,600.00	-410.25
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	3,600.00	6,000.00	-2,400.00
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
Total 6200 · OFFICE EXPENSE	18,170.55	22,420.00	-4,249.45
6300 · Other Expenses			
6350 · Bank Charge	15.00	150.00	-135.00
6400 · Contributions & Subs	750.00	1,250.00	-500.00
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
Total 6300 · Other Expenses	7,197.00	7,707.68	-510.68
6700 · INSURANCE			
6710 · Insurance - Liability	6,821.38	7,051.80	-230.42
6720 · Insurance-Workers Comp.	420.46	663.00	-242.54
Total 6700 · INSURANCE	7,241.84	7,714.80	-472.96
6800 · Consulting Expense			
6810 · Audit	0.00	0.00	0.00
6900 · Engineering			
6901 · Eng. - General	41,169.00	75,000.00	-33,831.00
6905 · Eng.-BDCP/Waterfix/DCP	10,433.00	5,000.00	5,433.00
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	1,454.00	5,000.00	-3,546.00
6920 · Eng.- Barriers	1,513.00	5,000.00	-3,487.00
Total 6900 · Engineering	89,186.75	105,000.00	-15,813.25
6950 · Legal Service			
6951 · Legal-General	80,136.65	45,000.00	35,136.65
6955 · Legal-BDCP/Waterfix/DCP	375.00	10,000.00	-9,625.00
6956 · Legal-CA Waterfix CEQA	2,911.61	25,000.00	-22,088.39
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
Total 6950 · Legal Service	86,451.26	110,000.00	-23,548.74

	Jul '22 - Jun 23	Budget	\$ Over Budget
Total 6800 · Consulting Expense	175,638.01	215,000.00	-39,361.99
Total Expense	677,369.20	1,177,576.26	-500,207.06
Net Ordinary Income	-189,792.36	552,302.98	-742,095.34
Net Income	-189,792.36	552,302.98	-742,095.34