

**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	6,345.94	440,015.80	-433,669.86
4020 · Direct Billing	146.28		
4030 · Handling Charges	0.00	-2,600.00	2,600.00
4040 · Interest	206.00		
<b>Total 4000 · Sacramento County</b>	<u>6,698.22</u>	<u>437,415.80</u>	<u>-430,717.58</u>
<b>4100 · San Joaquin County</b>			
4110 · Assessments	0.00	97,888.68	-97,888.68
4130 · Handling Charges	0.00	-1,000.00	1,000.00
<b>Total 4100 · San Joaquin County</b>	<u>0.00</u>	<u>96,888.68</u>	<u>-96,888.68</u>
<b>4200 · Solano County</b>			
4210 · Assessments	0.00	505,338.48	-505,338.48
4230 · Handling Charges	0.00	-4,622.50	4,622.50
<b>Total 4200 · Solano County</b>	<u>0.00</u>	<u>500,715.98</u>	<u>-500,715.98</u>
<b>4300 · Yolo County</b>			
4310 · Assessments	23,458.95	704,358.78	-680,899.83
4330 · Handling Charges	0.00	-15,000.00	15,000.00
<b>Total 4300 · Yolo County</b>	<u>23,458.95</u>	<u>689,358.78</u>	<u>-665,899.83</u>
7000 · Interest	3,822.37	5,500.00	-1,677.63
7200 · Assessment Interest/Penalty	27.31		
<b>Total Income</b>	<u>34,006.85</u>	<u>1,729,879.24</u>	<u>-1,695,872.39</u>
<b>Gross Profit</b>	34,006.85	1,729,879.24	-1,695,872.39
<b>Expense</b>			
Reconciliation Discrepancies	-1.00		
6000 · DWR CONTRACT	0.00	771,235.00	-771,235.00
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	2,436.82	9,316.31	-6,879.49
6150 · Labor/Staff Salary - Other	29,073.27	116,215.00	-87,141.73
<b>Total 6150 · Labor/Staff Salary</b>	<u>31,510.09</u>	<u>125,531.31</u>	<u>-94,021.22</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	2,397.15	8,751.69	-6,354.54
6182 · Benefits-Unfunded Liability P...	7,307.00	7,540.55	-233.55
6183 · Benefit - Health Insurance	2,361.36	10,572.23	-8,210.87
6184 · Benefit - Dental Insurance	138.69	650.00	-511.31
6185 · Benefit - Life Insurance	82.50	312.00	-229.50
6186 · Benefit - Vision Insurance	35.10	141.00	-105.90
<b>Total 6180 · Employee Benefit Expense</b>	<u>12,321.80</u>	<u>27,967.47</u>	<u>-15,645.67</u>
<b>Total 6100 · PAYROLL</b>	<u>43,831.89</u>	<u>153,498.78</u>	<u>-109,666.89</u>
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	0.00	0.00	0.00
6205 · Service Agreement	5,041.88	10,000.00	-4,958.12
6210 · GASB 68 (PERS)	0.00	800.00	-800.00
6215 · Office Supplies	71.25	1,000.00	-928.75
6220 · Computer/Software	2,708.86	1,200.00	1,508.86

	Jul '22 - Jun 23	Budget	\$ Over Budget
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	105.00	420.00	-315.00
6245 · Conference	0.00	250.00	-250.00
6250 · Meeting Expense	709.75	1,600.00	-890.25
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	2,800.00	6,000.00	-3,200.00
6265 · Director Election	0.00	0.00	0.00
6270 · Manager Travel/Parking	237.95	50.00	187.95
6275 · Manager Meal/Entertainment	45.89	100.00	-54.11
6280 · Manager Misc. Expense	0.00	0.00	0.00
<b>Total 6200 · OFFICE EXPENSE</b>	<b>11,720.58</b>	<b>22,420.00</b>	<b>-10,699.42</b>
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	0.00	150.00	-150.00
6400 · Contributions & Subs	500.00	1,250.00	-750.00
6500 · Depreciation Expense	0.00	0.00	0.00
6600 · Membership Dues	0.00	6,307.68	-6,307.68
8900 · Miscellaneous	0.00	0.00	0.00
<b>Total 6300 · Other Expenses</b>	<b>500.00</b>	<b>7,707.68</b>	<b>-7,207.68</b>
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	-180.62	7,051.80	-7,232.42
6720 · Insurance-Workers Comp.	15.18	663.00	-647.82
<b>Total 6700 · INSURANCE</b>	<b>-165.44</b>	<b>7,714.80</b>	<b>-7,880.24</b>
<b>6800 · Consulting Expense</b>			
6810 · Audit	0.00	0.00	0.00
<b>6900 · Engineering</b>			
6901 · Eng. - General	15,134.50	75,000.00	-59,865.50
6905 · Eng.-BDCP/Waterfix/DCP	1,205.00	5,000.00	-3,795.00
6910 · Eng.-Assessments	31,173.25	15,000.00	16,173.25
6911 · Eng.-Assessment Application	0.00	0.00	0.00
6912 · Eng.- Delta WQCP Update	503.00	5,000.00	-4,497.00
6920 · Eng.- Barriers	1,403.00	5,000.00	-3,597.00
<b>Total 6900 · Engineering</b>	<b>49,418.75</b>	<b>105,000.00</b>	<b>-55,581.25</b>
<b>6950 · Legal Service</b>			
6951 · Legal-General	46,643.00	45,000.00	1,643.00
6955 · Legal-BDCP/Waterfix/DCP	375.00	10,000.00	-9,625.00
6956 · Legal-CA Waterfix CEQA	680.83	25,000.00	-24,319.17
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>	<b>50,726.83</b>	<b>110,000.00</b>	<b>-59,273.17</b>
<b>Total 6800 · Consulting Expense</b>	<b>100,145.58</b>	<b>215,000.00</b>	<b>-114,854.42</b>
<b>Total Expense</b>	<b>156,031.61</b>	<b>1,177,576.26</b>	<b>-1,021,544.65</b>
<b>Net Ordinary Income</b>	<b>-122,024.76</b>	<b>552,302.98</b>	<b>-674,327.74</b>
<b>Net Income</b>	<b>-122,024.76</b>	<b>552,302.98</b>	<b>-674,327.74</b>