

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

Cash Basis

July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	6,462.32	387,845.00	-381,382.68
4020 · Direct Billing	0.00	82,100.00	-82,100.00
4030 · Handling Charges	0.00	-1,800.00	1,800.00
4040 · Interest	1,184.00		
4000 · Sacramento County - Other	0.00	0.00	0.00
Total 4000 · Sacramento County	7,646.32	468,145.00	-460,498.68
4100 · San Joaquin County			
4110 · Assessments	0.00	103,313.00	-103,313.00
4120 · Direct Billing	0.00	533.00	-533.00
4130 · Handling Charges	0.00	-1,000.00	1,000.00
4140 · Interest	86.00		
4100 · San Joaquin County - Other	0.00	0.00	0.00
Total 4100 · San Joaquin County	86.00	102,846.00	-102,760.00
4200 · Solano County			
4210 · Assessments	0.00	468,446.00	-468,446.00
4220 · Direct Billing	0.00	51,792.16	-51,792.16
4230 · Handling Charges	0.00	-4,500.00	4,500.00
4200 · Solano County - Other	0.00	0.00	0.00
Total 4200 · Solano County	0.00	515,738.16	-515,738.16
4300 · Yolo County			
4310 · Assessments	26,049.82	526,511.00	-500,461.18
4320 · Direct Billing	0.00	203,380.00	-203,380.00
4330 · Handling Charges	0.00	-13,800.00	13,800.00
4300 · Yolo County - Other	0.00	0.00	0.00
Total 4300 · Yolo County	26,049.82	716,091.00	-690,041.18
7000 · Interest	32,098.58	50,000.00	-17,901.42
Total Income	65,880.72	1,852,820.16	-1,786,939.44
Gross Profit	65,880.72	1,852,820.16	-1,786,939.44
Expense			
6000 · DWR CONTRACT	0.00	771,235.00	-771,235.00
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	2,518.41	10,200.00	-7,681.59
6150 · Labor/Staff Salary - Other	31,491.82	123,282.00	-91,790.18
Total 6150 · Labor/Staff Salary	34,010.23	133,482.00	-99,471.77
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	2,898.51	12,300.00	-9,401.49
6182 · Benefits-Unfunded Liability P...	5,591.00	6,800.00	-1,209.00
6183 · Benefit - Health Insurance	3,967.05	10,100.00	-6,132.95
6184 · Benefit - Dental Insurance	231.15	650.00	-418.85
6185 · Benefit - Life Insurance	167.50	375.00	-207.50
6186 · Benefit - Vision Insurance	58.50	140.00	-81.50
Total 6180 · Employee Benefit Expense	12,913.71	30,365.00	-17,451.29
Total 6100 · PAYROLL	46,923.94	163,847.00	-116,923.06
6200 · OFFICE EXPENSE			

	Jul '24 - Jun 25	Budget	\$ Over Budget
6205 · Service Agreement	6,292.21	13,500.00	-7,207.79
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	23.20	1,000.00	-976.80
6220 · Computer/Software	132.34	5,250.00	-5,117.66
6230 · Printing/Graphic Design	0.00	500.00	-500.00
6240 · Cell Phone	105.00	420.00	-315.00
6245 · Conference	0.00	500.00	-500.00
6250 · Meeting Expense	654.95	800.00	-145.05
6255 · Director Expense/Travel	28.00	500.00	-472.00
6260 · Director Fee	2,100.00	8,000.00	-5,900.00
6265 · Director Election	0.00	0.00	0.00
6270 · Manager Travel/Parking	0.00	50.00	-50.00
6275 · Manager Meal/Entertainment	27.50	100.00	-72.50
6280 · Manager Misc. Expense	0.00	0.00	0.00
Total 6200 · OFFICE EXPENSE	10,063.20	31,320.00	-21,256.80
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	6,800.00	-6,800.00
Total 6300 · Other Expenses	0.00	8,200.00	-8,200.00
6700 · INSURANCE			
6710 · Insurance - Liability	0.00	8,500.00	-8,500.00
6720 · Insurance-Workers Comp.	88.45	800.00	-711.55
Total 6700 · INSURANCE	88.45	9,300.00	-9,211.55
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	10,606.50	90,000.00	-79,393.50
6905 · Eng.-BD/CP/Waterfix/DCP	10,568.50	100,000.00	-89,431.50
6910 · Eng.-Assessments	20,400.20	20,000.00	400.20
6912 · Eng.- Delta WQCP Update	127.50	25,000.00	-24,872.50
Total 6900 · Engineering	41,702.70	235,000.00	-193,297.30
6950 · Legal Service			
6951 · Legal-General	21,438.69	150,000.00	-128,561.31
6954 · Legal-DCP CEQA	72,937.66	100,000.00	-27,062.34
6955 · Legal-BD/CP/Waterfix/DCP	60,227.00	100,000.00	-39,773.00
6956 · Legal-CA Waterfix CEQA	1,442.00	25,000.00	-23,558.00
6958 · Legal - Delta WQCP Update	0.00	25,000.00	-25,000.00
Total 6950 · Legal Service	156,045.35	400,000.00	-243,954.65
Total 6800 · Consulting Expense	197,748.05	635,000.00	-437,251.95
Total Expense	254,823.64	1,618,902.00	-1,364,078.36
Net Ordinary Income	-188,942.92	233,918.16	-422,861.08
Net Income	-188,942.92	233,918.16	-422,861.08