

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Budget vs. Actual Exhibit "D"**  
July 2023 through June 2024

Cash Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	377,262.19	376,294.02	968.17
4020 · Direct Billing	28,884.24	75,932.96	-47,048.72
4030 · Handling Charges	-2,145.40	-1,500.00	-645.40
4040 · Interest	1,985.00		
<b>Total 4000 · Sacramento County</b>	405,986.03	450,726.98	-44,740.95
<b>4100 · San Joaquin County</b>			
4110 · Assessments	100,285.52	100,275.78	9.74
4120 · Direct Billing	438.70	474.22	-35.52
4130 · Handling Charges	-1,002.86	-1,000.00	-2.86
4140 · Interest	344.00		
<b>Total 4100 · San Joaquin County</b>	100,065.36	99,750.00	315.36
<b>4200 · Solano County</b>			
4210 · Assessments	454,465.88	454,536.92	-71.04
4220 · Direct Billing	13,347.86	50,249.60	-36,901.74
4230 · Handling Charges	-4,545.36	-4,700.00	154.64
<b>Total 4200 · Solano County</b>	463,268.38	500,086.52	-36,818.14
<b>4300 · Yolo County</b>			
4310 · Assessments	515,516.33	514,266.04	1,250.29
4320 · Direct Billing	15,294.04	210,580.68	-195,286.64
4330 · Handling Charges	-13,677.89	-16,000.00	2,322.11
4340 · Interest	433.39		
<b>Total 4300 · Yolo County</b>	517,565.87	708,846.72	-191,280.85
<b>4400 · State of California</b>			

	<b>Jul '23 - Jun 24</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>4410 · Solano</b>	24,288.08		
<b>4420 · Sacramento</b>	1,784.94		
<b>4430 · Yolo</b>	175,503.34		
<b>Total 4400 · State of California</b>	201,576.36		
<b>7000 · Interest</b>	96,389.13	15,000.00	81,389.13
<b>7200 · Assessment Interest/Penalty</b>	52.48		
<b>7300 · Miscellaneous Income</b>	24.84		
<b>Total Income</b>	1,784,928.45	1,774,410.22	10,518.23
<b>Gross Profit</b>	1,784,928.45	1,774,410.22	10,518.23
<b>Expense</b>			
<b>Payroll Expenses</b>	14.25		
<b>6000 · DWR CONTRACT</b>	758,242.34	771,235.00	-12,992.66
<b>6100 · PAYROLL</b>			
<b>6150 · Labor/Staff Salary</b>			
<b>6151 · Taxes - Employer Share</b>	10,081.63	9,874.51	207.12
<b>6150 · Labor/Staff Salary - Other</b>	120,295.29	119,691.00	604.29
<b>Total 6150 · Labor/Staff Salary</b>	130,376.92	129,565.51	811.41
<b>6180 · Employee Benefit Expense</b>			
<b>6181 · Benefits - Retirement</b>	11,141.76	9,276.05	1,865.71
<b>6182 · Benefits-Unfunded Liability ...</b>	6,870.00	8,403.05	-1,533.05
<b>6183 · Benefit - Health Insurance</b>	9,200.88	9,697.25	-496.37
<b>6184 · Benefit - Dental Insurance</b>	554.76	650.00	-95.24
<b>6185 · Benefit - Life Insurance</b>	402.00	362.00	40.00
<b>6186 · Benefit - Vision Insurance</b>	140.40	141.00	-0.60
<b>Total 6180 · Employee Benefit Expense</b>	28,309.80	28,529.35	-219.55

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Total 6100 · PAYROLL</b>	158,686.72	158,094.86	591.86
<b>6200 · OFFICE EXPENSE</b>			
<b>6205 · Service Agreement</b>	13,251.81	10,000.00	3,251.81
<b>6210 · GASB 68 (PERS)</b>	700.00	800.00	-100.00
<b>6215 · Office Supplies</b>	357.34	1,000.00	-642.66
<b>6220 · Computer/Software</b>	8,391.33	5,000.00	3,391.33
<b>6230 · Printing/Graphic Design</b>	0.00	500.00	-500.00
<b>6240 · Cell Phone</b>	420.00	420.00	0.00
<b>6245 · Conference</b>	0.00	500.00	-500.00
<b>6250 · Meeting Expense</b>	744.95	1,600.00	-855.05
<b>6255 · Director Expense/Travel</b>	26.00	500.00	-474.00
<b>6260 · Director Fee</b>	11,400.00	5,000.00	6,400.00
<b>6265 · Director Election</b>	353.20	500.00	-146.80
<b>6270 · Manager Travel/Parking</b>	37.00	50.00	-13.00
<b>6275 · Manager Meal/Entertainment</b>	11.94	100.00	-88.06
<b>6280 · Manager Misc. Expense</b>	0.00	0.00	0.00
<b>Total 6200 · OFFICE EXPENSE</b>	35,693.57	25,970.00	9,723.57
<b>6300 · Other Expenses</b>			
<b>6350 · Bank Charge</b>	40.05	150.00	-109.95
<b>6400 · Contributions &amp; Subs</b>	750.00	1,250.00	-500.00
<b>6600 · Membership Dues</b>	6,624.00	6,560.64	63.36
<b>Total 6300 · Other Expenses</b>	7,414.05	7,960.64	-546.59
<b>6700 · INSURANCE</b>			
<b>6710 · Insurance - Liability</b>	7,691.00	7,503.52	187.48
<b>6720 · Insurance-Workers Comp.</b>	699.88	650.33	49.55

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Total 6700 · INSURANCE</b>	8,390.88	8,153.85	237.03
<b>6800 · Consulting Expense</b>			
<b>6810 · Audit</b>	7,000.00	7,000.00	0.00
<b>6900 · Engineering</b>			
<b>6901 · Eng. - General</b>	67,310.25	90,000.00	-22,689.75
<b>6905 · Eng.-BDCP/Waterfix/DCP</b>	41,349.99	5,000.00	36,349.99
<b>6910 · Eng.-Assessments</b>	20,564.25	20,000.00	564.25
<b>6912 · Eng.- Delta WQCP Update</b>	25,465.50	20,000.00	5,465.50
<b>Total 6900 · Engineering</b>	154,689.99	135,000.00	19,689.99
<b>6950 · Legal Service</b>			
<b>6951 · Legal-General</b>	218,575.00	150,000.00	68,575.00
<b>6954 · Legal-DCP CEQA</b>	32,242.78	0.00	32,242.78
<b>6955 · Legal-BDCP/Waterfix/DCP</b>	14,758.20	10,000.00	4,758.20
<b>6956 · Legal-CA Waterfix CEQA</b>	95,371.86	65,000.00	30,371.86
<b>6957 · Legal - COA</b>	5,418.50	6,000.00	-581.50
<b>6958 · Legal - Delta WQCP Update</b>	0.00	20,000.00	-20,000.00
<b>Total 6950 · Legal Service</b>	366,366.34	251,000.00	115,366.34
<b>Total 6800 · Consulting Expense</b>	528,056.33	393,000.00	135,056.33
<b>Total Expense</b>	1,496,498.14	1,364,414.35	132,083.79
<b>Net Ordinary Income</b>	288,430.31	409,995.87	-121,565.56
<b>Net Income</b>	<b>288,430.31</b>	<b>409,995.87</b>	<b>-121,565.56</b>