

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	6,345.94	440,015.80	-433,669.86
4020 · Direct Billing	26,144.00		
4030 · Handling Charges	0.00	-2,600.00	2,600.00
4040 · Interest	206.00		
Total 4000 · Sacramento County	<u>32,695.94</u>	<u>437,415.80</u>	<u>-404,719.86</u>
4100 · San Joaquin County			
4110 · Assessments	0.00	97,888.68	-97,888.68
4120 · Direct Billing	345.65		
4130 · Handling Charges	0.00	-1,000.00	1,000.00
Total 4100 · San Joaquin County	<u>345.65</u>	<u>96,888.68</u>	<u>-96,543.03</u>
4200 · Solano County			
4210 · Assessments	0.00	505,338.48	-505,338.48
4220 · Direct Billing	54.48		
4230 · Handling Charges	0.00	-4,622.50	4,622.50
Total 4200 · Solano County	<u>54.48</u>	<u>500,715.98</u>	<u>-500,661.50</u>
4300 · Yolo County			
4310 · Assessments	23,458.95	704,358.78	-680,899.83
4320 · Direct Billing	3,939.22		
4330 · Handling Charges	0.00	-15,000.00	15,000.00
Total 4300 · Yolo County	<u>27,398.17</u>	<u>689,358.78</u>	<u>-661,960.61</u>
7000 · Interest	10,783.20	5,500.00	5,283.20
7200 · Assessment Interest/Penalty	27.31		
Total Income	<u>71,304.75</u>	<u>1,729,879.24</u>	<u>-1,658,574.49</u>
Gross Profit	71,304.75	1,729,879.24	-1,658,574.49
Expense			
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	4,027.00	9,316.31	-5,289.31
6150 · Labor/Staff Salary - Other	48,455.45	116,215.00	-67,759.55
Total 6150 · Labor/Staff Salary	<u>52,482.45</u>	<u>125,531.31</u>	<u>-73,048.86</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	3,995.25	8,751.69	-4,756.44
6182 · Benefits-Unfunded Liability P...	7,307.00	7,540.55	-233.55
6183 · Benefit - Health Insurance	4,722.72	10,572.23	-5,849.51
6184 · Benefit - Dental Insurance	277.38	650.00	-372.62
6185 · Benefit - Life Insurance	165.00	312.00	-147.00
6186 · Benefit - Vision Insurance	70.20	141.00	-70.80
Total 6180 · Employee Benefit Expense	<u>16,537.55</u>	<u>27,967.47</u>	<u>-11,429.92</u>
Total 6100 · PAYROLL	<u>69,020.00</u>	<u>153,498.78</u>	<u>-84,478.78</u>
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	0.00	0.00	0.00
6205 · Service Agreement	5,875.22	10,000.00	-4,124.78
6210 · GASB 68 (PERS)	0.00	800.00	-800.00

	Jul '22 - Jun 23	Budget	\$ Over Budget
6215 · Office Supplies	80.20	1,000.00	-919.80
6220 · Computer/Software	2,720.48	1,200.00	1,520.48
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	140.00	420.00	-280.00
6245 · Conference	0.00	250.00	-250.00
6250 · Meeting Expense	829.75	1,600.00	-770.25
6255 · Director Expense/Travel	-237.95	500.00	-737.95
6260 · Director Fee	3,300.00	6,000.00	-2,700.00
6265 · Director Election	0.00	0.00	0.00
6270 · Manager Travel/Parking	324.07	50.00	274.07
6275 · Manager Meal/Entertainment	45.89	100.00	-54.11
6280 · Manager Misc. Expense	175.20	0.00	175.20
Total 6200 · OFFICE EXPENSE	13,252.86	22,420.00	-9,167.14
6300 · Other Expenses			
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	8,040.00	6,307.68	1,732.32
8900 · Miscellaneous	0.00	0.00	0.00
Total 6300 · Other Expenses	8,540.00	7,707.68	832.32
6700 · INSURANCE			
6710 · Insurance - Liability	6,821.38	7,051.80	-230.42
6720 · Insurance-Workers Comp.	180.93	663.00	-482.07
Total 6700 · INSURANCE	7,002.31	7,714.80	-712.49
6800 · Consulting Expense			
6810 · Audit	0.00	0.00	0.00
6900 · Engineering			
6901 · Eng. - General	28,942.00	75,000.00	-46,058.00
6905 · Eng.-BD/CP/Waterfix/DCP	7,572.00	5,000.00	2,572.00
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	739.00	5,000.00	-4,261.00
6920 · Eng.- Barriers	1,513.00	5,000.00	-3,487.00
Total 6900 · Engineering	73,383.75	105,000.00	-31,616.25
6950 · Legal Service			
6951 · Legal-General	63,449.15	45,000.00	18,449.15
6955 · Legal-BD/CP/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	69,763.76	110,000.00	-40,236.24
Total 6800 · Consulting Expense	143,147.51	215,000.00	-71,852.49
Total Expense	240,961.68	1,177,576.26	-936,614.58
Net Ordinary Income	-169,656.93	552,302.98	-721,959.91
Net Income	-169,656.93	552,302.98	-721,959.91