

**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	368,776.21	440,015.80	-71,239.59
4020 · Direct Billing	28,796.20		
4030 · Handling Charges	-925.39	-2,600.00	1,674.61
4040 · Interest	595.00		
<b>Total 4000 · Sacramento County</b>	<u>397,242.02</u>	<u>437,415.80</u>	<u>-40,173.78</u>
<b>4100 · San Joaquin County</b>			
4110 · Assessments	97,234.22	97,888.68	-654.46
4120 · Direct Billing	437.65		
4130 · Handling Charges	-972.01	-1,000.00	27.99
<b>Total 4100 · San Joaquin County</b>	<u>96,699.86</u>	<u>96,888.68</u>	<u>-188.82</u>
<b>4200 · Solano County</b>			
4210 · Assessments	433,695.41	505,338.48	-71,643.07
4220 · Direct Billing	17,681.06		
4230 · Handling Charges	-4,565.21	-4,622.50	57.29
<b>Total 4200 · Solano County</b>	<u>446,811.26</u>	<u>500,715.98</u>	<u>-53,904.72</u>
<b>4300 · Yolo County</b>			
4310 · Assessments	510,853.77	704,358.78	-193,505.01
4320 · Direct Billing	15,331.70		
4330 · Handling Charges	-13,300.43	-15,000.00	1,699.57
<b>Total 4300 · Yolo County</b>	<u>512,885.04</u>	<u>689,358.78</u>	<u>-176,473.74</u>
<b>4400 · State of California</b>			
4410 · Solano	11,797.84		
4420 · Sacramento	33,250.85		
4430 · Yolo	85,248.86		
<b>Total 4400 · State of California</b>	<u>130,297.55</u>		
7000 · Interest	35,407.59	5,500.00	29,907.59
7200 · Assessment Interest/Penalty	480.73		
7300 · Miscellaneous Income	100.00		
<b>Total Income</b>	<u>1,619,924.05</u>	<u>1,729,879.24</u>	<u>-109,955.19</u>
<b>Gross Profit</b>	<u>1,619,924.05</u>	<u>1,729,879.24</u>	<u>-109,955.19</u>
<b>Expense</b>			
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	8,594.64	9,316.31	-721.67
6150 · Labor/Staff Salary - Other	106,601.99	116,215.00	-9,613.01
<b>Total 6150 · Labor/Staff Salary</b>	<u>115,196.63</u>	<u>125,531.31</u>	<u>-10,334.68</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	8,789.55	8,751.69	37.86
6182 · Benefits-Unfunded Liability P...	7,307.00	7,540.55	-233.55
6183 · Benefit - Health Insurance	8,815.68	10,572.23	-1,756.55
6184 · Benefit - Dental Insurance	554.76	650.00	-95.24
6185 · Benefit - Life Insurance	362.00	312.00	50.00
6186 · Benefit - Vision Insurance	140.40	141.00	-0.60

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Total 6180 · Employee Benefit Expense</b>	<u>25,969.39</u>	<u>27,967.47</u>	<u>-1,998.08</u>
<b>Total 6100 · PAYROLL</b>	141,166.02	153,498.78	-12,332.76
<b>6200 · OFFICE EXPENSE</b>			
6201 · Office Rental Deposit	0.00	0.00	0.00
6205 · Service Agreement	10,875.26	10,000.00	875.26
6210 · GASB 68 (PERS)	700.00	800.00	-100.00
6215 · Office Supplies	122.40	1,000.00	-877.60
6220 · Computer/Software	4,130.80	1,200.00	2,930.80
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	350.00	420.00	-70.00
6245 · Conference	0.00	250.00	-250.00
6250 · Meeting Expense	1,549.75	1,600.00	-50.25
6255 · Director Expense/Travel	0.00	500.00	-500.00
6260 · Director Fee	4,900.00	6,000.00	-1,100.00
6265 · Director Election	0.00	0.00	0.00
6270 · Manager Travel/Parking	39.50	50.00	-10.50
6275 · Manager Meal/Entertainment	45.89	100.00	-54.11
6280 · Manager Misc. Expense	175.20	0.00	175.20
<b>Total 6200 · OFFICE EXPENSE</b>	<u>22,888.80</u>	<u>22,420.00</u>	<u>468.80</u>
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	55.00	150.00	-95.00
6400 · Contributions & Subs	1,250.00	1,250.00	0.00
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
<b>Total 6300 · Other Expenses</b>	<u>7,737.00</u>	<u>7,707.68</u>	<u>29.32</u>
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	6,821.38	7,051.80	-230.42
6720 · Insurance-Workers Comp.	591.21	663.00	-71.79
<b>Total 6700 · INSURANCE</b>	<u>7,412.59</u>	<u>7,714.80</u>	<u>-302.21</u>
<b>6800 · Consulting Expense</b>			
6810 · Audit	0.00	0.00	0.00
6850 · General/Accounting	400.00		
<b>6900 · Engineering</b>			
6901 · Eng. - General	79,267.25	75,000.00	4,267.25
6905 · Eng.-BDCP/Waterfix/DCP	11,806.13	5,000.00	6,806.13
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	5,419.00	5,000.00	419.00
6920 · Eng.- Barriers	1,705.50	5,000.00	-3,294.50
<b>Total 6900 · Engineering</b>	<u>132,815.63</u>	<u>105,000.00</u>	<u>27,815.63</u>
<b>6950 · Legal Service</b>			
6951 · Legal-General	195,082.06	45,000.00	150,082.06
6955 · Legal-BDCP/Waterfix/DCP	16,555.73	10,000.00	6,555.73
6956 · Legal-CA Waterfix CEQA	52,673.83	25,000.00	27,673.83
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>	<u>267,339.62</u>	<u>110,000.00</u>	<u>157,339.62</u>

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	<b>Jul '22 - Jun 23</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Total 6800 · Consulting Expense</b>	400,555.25	215,000.00	185,555.25
<b>Total Expense</b>	957,520.20	1,177,576.26	-220,056.06
<b>Net Ordinary Income</b>	662,403.85	552,302.98	110,100.87
<b>Net Income</b>	<b>662,403.85</b>	<b>552,302.98</b>	<b>110,100.87</b>