

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	12,392.48	82,100.00	-69,707.52
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	<u>20,038.80</u>	<u>468,145.00</u>	<u>-448,106.20</u>
4100 · San Joaquin County			
4110 · Assessments	0.00	103,313.00	-103,313.00
4120 · Direct Billing	415.46	533.00	-117.54
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	<u>501.46</u>	<u>102,846.00</u>	<u>-102,344.54</u>
4200 · Solano County			
4210 · Assessments	0.00	468,446.00	-468,446.00
4220 · Direct Billing	7,040.86	51,792.16	-44,751.30
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	<u>7,040.86</u>	<u>515,738.16</u>	<u>-508,697.30</u>
4300 · Yolo County			
4310 · Assessments	26,049.82	526,511.00	-500,461.18
4320 · Direct Billing	5,280.26	203,380.00	-198,099.74
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	<u>31,330.08</u>	<u>716,091.00</u>	<u>-684,760.92</u>
7000 · Interest	<u>69,125.51</u>	<u>50,000.00</u>	<u>19,125.51</u>
Total Income	<u>128,036.71</u>	<u>1,852,820.16</u>	<u>-1,724,783.45</u>
Gross Profit	<u>128,036.71</u>	<u>1,852,820.16</u>	<u>-1,724,783.45</u>
Expense			
6000 · DWR CONTRACT	0.00	771,235.00	-771,235.00
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	4,252.03	10,200.00	-5,947.97
6150 · Labor/Staff Salary - Other	52,635.49	123,282.00	-70,646.51
Total 6150 · Labor/Staff Salary	<u>56,887.52</u>	<u>133,482.00</u>	<u>-76,594.48</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	3,864.68	12,300.00	-8,435.32
6182 · Benefits-Unfunded Liability PER	5,591.00	6,800.00	-1,209.00
6183 · Benefit - Health Insurance	4,760.46	10,100.00	-5,339.54
6184 · Benefit - Dental Insurance	277.38	650.00	-372.62
6185 · Benefit - Life Insurance	201.00	375.00	-174.00
6186 · Benefit - Vision Insurance	70.20	140.00	-69.80
Total 6180 · Employee Benefit Expense	<u>14,764.72</u>	<u>30,365.00</u>	<u>-15,600.28</u>
Total 6100 · PAYROLL	<u>71,652.24</u>	<u>163,847.00</u>	<u>-92,194.76</u>
6200 · OFFICE EXPENSE			

	Jul '24 - Jun 25	Budget	\$ Over Budget
6205 · Service Agreement	7,125.55	13,500.00	-6,374.45
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	23.20	1,000.00	-976.80
6220 · Computer/Software	3,323.60	5,250.00	-1,926.40
6230 · Printing/Graphic Design	0.00	500.00	-500.00
6240 · Cell Phone	140.00	420.00	-280.00
6245 · Conference	0.00	500.00	-500.00
6250 · Meeting Expense	704.95	800.00	-95.05
6255 · Director Expense/Travel	56.00	500.00	-444.00
6260 · Director Fee	3,300.00	8,000.00	-4,700.00
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	15,400.80	31,320.00	-15,919.20
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	6,825.47	6,800.00	25.47
Total 6300 · Other Expenses	6,825.47	8,200.00	-1,374.53
6700 · INSURANCE			
6710 · Insurance - Liability	9,560.00	8,500.00	1,060.00
6720 · Insurance-Workers Comp.	245.20	800.00	-554.80
Total 6700 · INSURANCE	9,805.20	9,300.00	505.20
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	11,886.75	90,000.00	-78,113.25
6905 · Eng.-BDCP/Waterfix/DCP	15,509.00	100,000.00	-84,491.00
6910 · Eng.-Assessments	20,890.95	20,000.00	890.95
6912 · Eng.- Delta WQCP Update	127.50	25,000.00	-24,872.50
Total 6900 · Engineering	48,414.20	235,000.00	-186,585.80
6950 · Legal Service			
6951 · Legal-General	45,244.63	150,000.00	-104,755.37
6954 · Legal-DCP CEQA	86,225.19	100,000.00	-13,774.81
6955 · Legal-BDCP/Waterfix/DCP	70,456.00	100,000.00	-29,544.00
6956 · Legal-CA Waterfix CEQA	22,142.81	25,000.00	-2,857.19
6958 · Legal - Delta WQCP Update	0.00	25,000.00	-25,000.00
Total 6950 · Legal Service	224,068.63	400,000.00	-175,931.37
6800 · Consulting Expense - Other	2,500.00		
Total 6800 · Consulting Expense	274,982.83	635,000.00	-360,017.17
Total Expense	378,666.54	1,618,902.00	-1,240,235.46
Net Ordinary Income	-250,629.83	233,918.16	-484,547.99
Net Income	-250,629.83	233,918.16	-484,547.99