

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1 through September 28, 2022

	Jul 1 - Sep 28, 22	Jul 1 - Sep 28, 21	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	6,345.94	10,224.45	-3,878.51
4020 · Direct Billing	146.28	0.00	146.28
4040 · Interest	206.00	91.00	115.00
Total 4000 · Sacramento County	6,698.22	10,315.45	-3,617.23
4100 · San Joaquin County			
4140 · Interest	0.00	38.00	-38.00
Total 4100 · San Joaquin County	0.00	38.00	-38.00
4300 · Yolo County			
4310 · Assessments	23,458.95	22,337.71	1,121.24
4330 · Handling Charges	0.00	-17.28	17.28
4340 · Interest	0.00	65.96	-65.96
Total 4300 · Yolo County	23,458.95	22,386.39	1,072.56
7000 · Interest	3,822.37	1,239.48	2,582.89
7200 · Assessment Interest/Penalty	27.31	0.00	27.31
Total Income	34,006.85	33,979.32	27.53
Gross Profit	34,006.85	33,979.32	27.53
Expense			
Reconciliation Discrepancies	-1.00	0.07	-1.07
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	1,627.10	1,925.71	-298.61
6150 · Labor/Staff Salary - Other	19,382.18	23,283.93	-3,901.75
Total 6150 · Labor/Staff Salary	21,009.28	25,209.64	-4,200.36
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	2,397.15	1,517.26	879.89
6182 · Benefits-Unfunded Liability PER	7,307.00	6,557.00	750.00
6183 · Benefit - Health Insurance	2,361.36	1,657.08	704.28
6184 · Benefit - Dental Insurance	138.69	92.46	46.23
6185 · Benefit - Life Insurance	82.50	48.00	34.50
6186 · Benefit - Vision Insurance	35.10	23.40	11.70
Total 6180 · Employee Benefit Expense	12,321.80	9,895.20	2,426.60
Total 6100 · PAYROLL	33,331.08	35,104.84	-1,773.76
6200 · OFFICE EXPENSE			
6205 · Service Agreement	5,041.88	3,841.31	1,200.57
6210 · GASB 68 (PERS)	0.00	700.00	-700.00
6215 · Office Supplies	71.25	226.24	-154.99
6220 · Computer/Software	2,708.86	17.62	2,691.24
6240 · Cell Phone	105.00	70.00	35.00
6250 · Meeting Expense	709.75	444.45	265.30
6260 · Director Fee	1,900.00	1,900.00	0.00
6265 · Director Election	0.00	353.20	-353.20
6270 · Manager Travel/Parking	237.95	0.00	237.95
6275 · Manager Meal/Entertainment	45.89	0.00	45.89

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Total 6200 · OFFICE EXPENSE	10,820.58	7,552.82	3,267.76
6300 · Other Expenses			
6400 · Contributions & Subs	500.00	0.00	500.00
Total 6300 · Other Expenses	500.00	0.00	500.00
6700 · INSURANCE			
6710 · Insurance - Liability	-180.62	0.00	-180.62
6720 · Insurance-Workers Comp.	15.18	113.05	-97.87
Total 6700 · INSURANCE	-165.44	113.05	-278.49
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	15,134.50	23,313.50	-8,179.00
6905 · Eng.-BDCP/Waterfix/DCP	1,205.00	0.00	1,205.00
6910 · Eng.-Assessments	31,173.25	12,468.50	18,704.75
6912 · Eng.- Delta WQCP Update	503.00	0.00	503.00
6920 · Eng.- Barriers	1,403.00	0.00	1,403.00
Total 6900 · Engineering	49,418.75	35,782.00	13,636.75
6950 · Legal Service			
6951 · Legal-General	46,643.00	4,898.50	41,744.50
6955 · Legal-BDCP/Waterfix/DCP	375.00	0.00	375.00
6956 · Legal-CA Waterfix CEQA	680.83	342.00	338.83
6957 · Legal - COA	3,028.00	2,436.00	592.00
Total 6950 · Legal Service	50,726.83	7,676.50	43,050.33
Total 6800 · Consulting Expense	100,145.58	43,458.50	56,687.08
Total Expense	144,630.80	86,229.28	58,401.52
Net Ordinary Income	-110,623.95	-52,249.96	-58,373.99
Net Income	-110,623.95	-52,249.96	-58,373.99