

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
**July 2023 through June 2024**

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
<b>4010 · Assessments</b>	377,262.19	368,776.21	8,485.98
<b>4020 · Direct Billing</b>	28,884.24	28,796.20	88.04
<b>4030 · Handling Charges</b>	-2,145.40	-925.39	-1,220.01
<b>4040 · Interest</b>	1,985.00	595.00	1,390.00
<b>Total 4000 · Sacramento County</b>	405,986.03	397,242.02	8,744.01
<b>4100 · San Joaquin County</b>			
<b>4110 · Assessments</b>	100,285.52	97,234.22	3,051.30
<b>4120 · Direct Billing</b>	438.70	437.65	1.05
<b>4130 · Handling Charges</b>	-1,002.86	-972.01	-30.85
<b>4140 · Interest</b>	344.00	0.00	344.00
<b>Total 4100 · San Joaquin County</b>	100,065.36	96,699.86	3,365.50
<b>4200 · Solano County</b>			
<b>4210 · Assessments</b>	454,465.88	456,452.87	-1,986.99
<b>4220 · Direct Billing</b>	13,347.86	17,681.06	-4,333.20
<b>4230 · Handling Charges</b>	-4,545.36	-4,565.21	19.85
<b>Total 4200 · Solano County</b>	463,268.38	469,568.72	-6,300.34
<b>4300 · Yolo County</b>			
<b>4310 · Assessments</b>	515,516.33	510,853.77	4,662.56
<b>4320 · Direct Billing</b>	15,294.04	15,331.70	-37.66
<b>4330 · Handling Charges</b>	-13,677.89	-13,300.43	-377.46
<b>4340 · Interest</b>	433.39	0.00	433.39
<b>Total 4300 · Yolo County</b>	517,565.87	512,885.04	4,680.83
<b>4400 · State of California</b>			
<b>4410 · Solano</b>	24,288.08	23,595.68	692.40
<b>4420 · Sacramento</b>	1,784.94	33,328.55	-31,543.61

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<b>4430 · Yolo</b>	175,503.34	170,497.72	5,005.62
<b>Total 4400 · State of California</b>	201,576.36	227,421.95	-25,845.59
<b>7000 · Interest</b>	96,389.13	35,408.42	60,980.71
<b>7200 · Assessment Interest/Penalty</b>	52.48	480.73	-428.25
<b>7300 · Miscellaneous Income</b>	24.84	100.00	-75.16
<b>Total Income</b>	1,784,928.45	1,739,806.74	45,121.71
<b>Gross Profit</b>	1,784,928.45	1,739,806.74	45,121.71
<b>Expense</b>			
<b>Payroll Expenses</b>	14.25	0.00	14.25
<b>Reconciliation Discrepancies</b>	0.00	-1.00	1.00
<b>6000 · DWR CONTRACT</b>	758,242.34	755,523.08	2,719.26
<b>6100 · PAYROLL</b>			
<b>6150 · Labor/Staff Salary</b>			
<b>6151 · Taxes - Employer Share</b>	10,081.63	9,366.11	715.52
<b>6150 · Labor/Staff Salary - Other</b>	120,295.29	116,293.08	4,002.21
<b>Total 6150 · Labor/Staff Salary</b>	130,376.92	125,659.19	4,717.73
<b>6180 · Employee Benefit Expense</b>			
<b>6181 · Benefits - Retirement</b>	11,141.76	9,588.60	1,553.16
<b>6182 · Benefits-Unfunded Liability PER</b>	6,870.00	7,307.00	-437.00
<b>6183 · Benefit - Health Insurance</b>	9,200.88	8,815.68	385.20
<b>6184 · Benefit - Dental Insurance</b>	554.76	554.76	0.00
<b>6185 · Benefit - Life Insurance</b>	402.00	358.00	44.00
<b>6186 · Benefit - Vision Insurance</b>	140.40	140.40	0.00
<b>Total 6180 · Employee Benefit Expense</b>	28,309.80	26,764.44	1,545.36
<b>Total 6100 · PAYROLL</b>	158,686.72	152,423.63	6,263.09

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<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	13,251.81	12,541.94	709.87
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	357.34	175.84	181.50
6220 · Computer/Software	8,391.33	4,159.06	4,232.27
6240 · Cell Phone	420.00	420.00	0.00
6250 · Meeting Expense	744.95	1,514.75	-769.80
6255 · Director Expense/Travel	26.00	0.00	26.00
6260 · Director Fee	11,400.00	5,300.00	6,100.00
6265 · Director Election	353.20	0.00	353.20
6270 · Manager Travel/Parking	37.00	39.50	-2.50
6275 · Manager Meal/Entertainment	11.94	189.93	-177.99
6280 · Manager Misc. Expense	0.00	175.20	-175.20
<b>Total 6200 · OFFICE EXPENSE</b>	35,693.57	25,216.22	10,477.35
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	40.05	75.00	-34.95
6400 · Contributions & Subs	750.00	1,250.00	-500.00
6600 · Membership Dues	6,624.00	6,432.00	192.00
<b>Total 6300 · Other Expenses</b>	7,414.05	7,757.00	-342.95
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	7,691.00	6,821.38	869.62
6720 · Insurance-Workers Comp.	699.88	591.21	108.67
<b>Total 6700 · INSURANCE</b>	8,390.88	7,412.59	978.29
<b>6800 · Consulting Expense</b>			
6810 · Audit	7,000.00	0.00	7,000.00
6850 · General/Accounting	0.00	400.00	-400.00
6900 · Engineering			
6901 · Eng. - General	67,310.25	91,092.00	-23,781.75

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6905 · Eng.-BDCP/Waterfix/DCP	41,349.99	12,016.14	29,333.85
6910 · Eng.-Assessments	20,564.25	38,936.00	-18,371.75
6912 · Eng.- Delta WQCP Update	25,465.50	5,485.25	19,980.25
6920 · Eng.- Barriers	0.00	1,705.50	-1,705.50
<b>Total 6900 · Engineering</b>	<u>154,689.99</u>	<u>149,234.89</u>	<u>5,455.10</u>
<b>6950 · Legal Service</b>			
6951 · Legal-General	218,575.00	180,917.60	37,657.40
6954 · Legal-DCP CEQA	32,242.78	0.00	32,242.78
6955 · Legal-BDCP/Waterfix/DCP	14,758.20	30,079.45	-15,321.25
6956 · Legal-CA Waterfix CEQA	95,371.86	35,885.87	59,485.99
6957 · Legal - COA	5,418.50	3,028.00	2,390.50
<b>Total 6950 · Legal Service</b>	<u>366,366.34</u>	<u>249,910.92</u>	<u>116,455.42</u>
<b>Total 6800 · Consulting Expense</b>	<u>528,056.33</u>	<u>399,545.81</u>	<u>128,510.52</u>
<b>Total Expense</b>	<u>1,496,498.14</u>	<u>1,347,877.33</u>	<u>148,620.81</u>
<b>Net Ordinary Income</b>	<u>288,430.31</u>	<u>391,929.41</u>	<u>-103,499.10</u>
<b>Net Income</b>	<u><u>288,430.31</u></u>	<u><u>391,929.41</u></u>	<u><u>-103,499.10</u></u>