

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
July 1, 2022 through January 25, 2023

	Jul 1, '22 - Jan 25, 23	Jul 1, '21 - Jan 25, 22	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	14,648.07	13,650.02	998.05
4020 · Direct Billing	28,530.68	25,453.44	3,077.24
4040 · Interest	206.00	91.00	115.00
<b>Total 4000 · Sacramento County</b>	43,384.75	39,194.46	4,190.29
<b>4100 · San Joaquin County</b>			
4110 · Assessments	51,513.60	48,013.35	3,500.25
4120 · Direct Billing	437.65	249.78	187.87
4130 · Handling Charges	-972.01	-906.02	-65.99
4140 · Interest	0.00	38.00	-38.00
<b>Total 4100 · San Joaquin County</b>	50,979.24	47,395.11	3,584.13
<b>4200 · Solano County</b>			
4210 · Assessments	228,260.74	212,320.25	15,940.49
4220 · Direct Billing	16,336.56	7,313.04	9,023.52
4230 · Handling Charges	-2,282.60	-2,123.20	-159.40
<b>Total 4200 · Solano County</b>	242,314.70	217,510.09	24,804.61
<b>4300 · Yolo County</b>			
4310 · Assessments	23,458.95	260,383.04	-236,924.09
4320 · Direct Billing	5,755.06	13,649.10	-7,894.04
4330 · Handling Charges	0.00	-21.42	21.42
4340 · Interest	0.00	100.01	-100.01
<b>Total 4300 · Yolo County</b>	29,214.01	274,110.73	-244,896.72
<b>4400 · State of California</b>			
4410 · Solano	11,797.84	10,972.26	825.58
4420 · Sacramento	3,106.43	269.03	2,837.40
4430 · Yolo	85,248.86	79,332.01	5,916.85
<b>Total 4400 · State of California</b>	100,153.13	90,573.30	9,579.83
7000 · Interest	21,503.70	3,034.52	18,469.18
7200 · Assessment Interest/Penalty	27.31	0.00	27.31
<b>Total Income</b>	487,576.84	671,818.21	-184,241.37
<b>Gross Profit</b>	487,576.84	671,818.21	-184,241.37
<b>Expense</b>			
Payroll Expenses	0.94	0.00	0.94
Reconciliation Discrepancies	-1.00	0.37	-1.37
6000 · DWR CONTRACT	377,761.54	382,646.39	-4,884.85
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	4,790.83	4,950.93	-160.10
6150 · Labor/Staff Salary - Other	58,146.54	59,852.29	-1,705.75
<b>Total 6150 · Labor/Staff Salary</b>	62,937.37	64,803.22	-1,865.85
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	4,794.30	4,551.78	242.52
6182 · Benefits-Unfunded Liability PER	7,307.00	6,557.00	750.00
6183 · Benefit - Health Insurance	5,273.68	4,888.40	385.28
6184 · Benefit - Dental Insurance	323.61	277.38	46.23
6185 · Benefit - Life Insurance	210.50	149.00	61.50

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6186 · Benefit - Vision Insurance	81.90	70.20	11.70
<b>Total 6180 · Employee Benefit Expense</b>	<b>17,990.99</b>	<b>16,493.76</b>	<b>1,497.23</b>
<b>Total 6100 · PAYROLL</b>	<b>80,928.36</b>	<b>81,296.98</b>	<b>-368.62</b>
<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	8,375.24	7,174.67	1,200.57
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	103.10	1,994.24	-1,891.14
6220 · Computer/Software	3,716.37	612.93	3,103.44
6230 · Printing/Graphic Design	0.00	545.58	-545.58
6240 · Cell Phone	245.00	210.00	35.00
6250 · Meeting Expense	1,189.75	949.45	240.30
6260 · Director Fee	3,600.00	5,084.71	-1,484.71
6265 · Director Election	0.00	353.20	-353.20
6270 · Manager Travel/Parking	20.00	4.00	16.00
6275 · Manager Meal/Entertainment	45.89	16.25	29.64
6280 · Manager Misc. Expense	175.20	0.00	175.20
<b>Total 6200 · OFFICE EXPENSE</b>	<b>18,170.55</b>	<b>17,645.03</b>	<b>525.52</b>
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	15.00	15.00	0.00
6400 · Contributions & Subs	750.00	1,250.00	-500.00
6600 · Membership Dues	6,432.00	6,184.00	248.00
<b>Total 6300 · Other Expenses</b>	<b>7,197.00</b>	<b>7,449.00</b>	<b>-252.00</b>
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	6,821.38	6,132.00	689.38
6720 · Insurance-Workers Comp.	420.46	300.80	119.66
<b>Total 6700 · INSURANCE</b>	<b>7,241.84</b>	<b>6,432.80</b>	<b>809.04</b>
<b>6800 · Consulting Expense</b>			
6900 · Engineering			
6901 · Eng. - General	41,169.00	55,896.25	-14,727.25
6905 · Eng.-BDCP/Waterfix/DCP	10,433.00	0.00	10,433.00
6910 · Eng.-Assessments	34,617.75	16,609.09	18,008.66
6912 · Eng.- Delta WQCP Update	1,454.00	0.00	1,454.00
6920 · Eng.- Barriers	1,513.00	796.25	716.75
<b>Total 6900 · Engineering</b>	<b>89,186.75</b>	<b>73,301.59</b>	<b>15,885.16</b>
6950 · Legal Service			
6951 · Legal-General	80,136.65	22,584.00	57,552.65
6955 · Legal-BDCP/Waterfix/DCP	375.00	0.00	375.00
6956 · Legal-CA Waterfix CEQA	2,911.61	13,043.26	-10,131.65
6957 · Legal - COA	3,028.00	2,940.00	88.00
<b>Total 6950 · Legal Service</b>	<b>86,451.26</b>	<b>38,567.26</b>	<b>47,884.00</b>
<b>Total 6800 · Consulting Expense</b>	<b>175,638.01</b>	<b>111,868.85</b>	<b>63,769.16</b>
<b>Total Expense</b>	<b>666,937.24</b>	<b>607,339.42</b>	<b>59,597.82</b>
<b>Net Ordinary Income</b>	<b>-179,360.40</b>	<b>64,478.79</b>	<b>-243,839.19</b>
<b>Net Income</b>	<b>-179,360.40</b>	<b>64,478.79</b>	<b>-243,839.19</b>