

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

	Jul 1, '22 - Jun 1, 23	Jul 1, '21 - Jun 1, 22	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	368,776.21	227,581.11	141,195.10
4020 · Direct Billing	28,796.20	25,472.38	3,323.82
4030 · Handling Charges	-925.39	0.00	-925.39
4040 · Interest	595.00	97.00	498.00
Total 4000 · Sacramento County	<u>397,242.02</u>	<u>253,150.49</u>	<u>144,091.53</u>
4100 · San Joaquin County			
4110 · Assessments	97,234.22	90,601.92	6,632.30
4120 · Direct Billing	437.65	385.00	52.65
4130 · Handling Charges	-972.01	-906.02	-65.99
4140 · Interest	0.00	55.00	-55.00
Total 4100 · San Joaquin County	<u>96,699.86</u>	<u>90,135.90</u>	<u>6,563.96</u>
4200 · Solano County			
4210 · Assessments	433,695.41	416,147.69	17,547.72
4220 · Direct Billing	17,681.06	7,313.04	10,368.02
4230 · Handling Charges	-4,565.21	-4,246.40	-318.81
Total 4200 · Solano County	<u>446,811.26</u>	<u>419,214.33</u>	<u>27,596.93</u>
4300 · Yolo County			
4310 · Assessments	510,853.77	260,383.04	250,470.73
4320 · Direct Billing	15,331.70	14,208.90	1,122.80
4330 · Handling Charges	-13,300.43	-21.42	-13,279.01
4340 · Interest	0.00	100.01	-100.01
Total 4300 · Yolo County	<u>512,885.04</u>	<u>274,670.53</u>	<u>238,214.51</u>
4400 · State of California			
4410 · Solano	11,797.84	10,972.26	825.58
4420 · Sacramento	33,250.85	354.32	32,896.53
4430 · Yolo	85,248.86	79,353.56	5,895.30
Total 4400 · State of California	<u>130,297.55</u>	<u>90,680.14</u>	<u>39,617.41</u>
7000 · Interest	35,407.59	4,362.06	31,045.53
7200 · Assessment Interest/Penalty	480.73	1.21	479.52
7300 · Miscellaneous Income	100.00	0.00	100.00
Total Income	<u>1,619,924.05</u>	<u>1,132,214.66</u>	<u>487,709.39</u>
Gross Profit	1,619,924.05	1,132,214.66	487,709.39
Expense			
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	8,594.64	8,583.28	11.36
6150 · Labor/Staff Salary - Other	106,601.99	105,566.49	1,035.50
Total 6150 · Labor/Staff Salary	<u>115,196.63</u>	<u>114,149.77</u>	<u>1,046.86</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	8,789.55	6,531.94	2,257.61
6182 · Benefits-Unfunded Liability PER	7,307.00	6,557.00	750.00
6183 · Benefit - Health Insurance	8,815.68	8,036.88	778.80
6184 · Benefit - Dental Insurance	554.76	462.30	92.46

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6185 · Benefit - Life Insurance	362.00	259.00	103.00
6186 · Benefit - Vision Insurance	140.40	117.00	23.40
Total 6180 · Employee Benefit Expense	25,969.39	21,964.12	4,005.27
Total 6100 · PAYROLL	141,166.02	136,113.89	5,052.13
6200 · OFFICE EXPENSE			
6205 · Service Agreement	10,875.26	10,508.03	367.23
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	122.40	2,022.69	-1,900.29
6220 · Computer/Software	4,130.80	1,400.39	2,730.41
6230 · Printing/Graphic Design	0.00	545.58	-545.58
6240 · Cell Phone	350.00	350.00	0.00
6250 · Meeting Expense	1,549.75	1,429.45	120.30
6260 · Director Fee	4,900.00	6,884.71	-1,984.71
6265 · Director Election	0.00	353.20	-353.20
6270 · Manager Travel/Parking	39.50	4.00	35.50
6275 · Manager Meal/Entertainment	45.89	16.25	29.64
6280 · Manager Misc. Expense	175.20	0.00	175.20
Total 6200 · OFFICE EXPENSE	22,888.80	24,214.30	-1,325.50
6300 · Other Expenses			
6350 · Bank Charge	55.00	76.99	-21.99
6400 · Contributions & Subs	1,250.00	1,250.00	0.00
6600 · Membership Dues	6,432.00	6,184.00	248.00
Total 6300 · Other Expenses	7,737.00	7,510.99	226.01
6700 · INSURANCE			
6710 · Insurance - Liability	6,821.38	6,132.00	689.38
6720 · Insurance-Workers Comp.	591.21	858.34	-267.13
Total 6700 · INSURANCE	7,412.59	6,990.34	422.25
6800 · Consulting Expense			
6810 · Audit	0.00	6,965.00	-6,965.00
6850 · General/Accounting	400.00	0.00	400.00
6900 · Engineering			
6901 · Eng. - General	79,267.25	85,673.25	-6,406.00
6905 · Eng.-BDCP/Waterfix/DCP	11,806.13	0.00	11,806.13
6910 · Eng.-Assessments	34,617.75	17,934.34	16,683.41
6912 · Eng.- Delta WQCP Update	5,419.00	0.00	5,419.00
6920 · Eng.- Barriers	1,705.50	4,927.00	-3,221.50
Total 6900 · Engineering	132,815.63	108,534.59	24,281.04
6950 · Legal Service			
6951 · Legal-General	195,082.06	22,944.00	172,138.06
6955 · Legal-BDCP/Waterfix/DCP	16,555.73	0.00	16,555.73
6956 · Legal-CA Waterfix CEQA	52,673.83	38,457.48	14,216.35
6957 · Legal - COA	3,028.00	4,732.80	-1,704.80
Total 6950 · Legal Service	267,339.62	66,134.28	201,205.34
Total 6800 · Consulting Expense	400,555.25	181,633.87	218,921.38
Total Expense	957,520.20	739,110.15	218,410.05
Net Ordinary Income	662,403.85	393,104.51	269,299.34

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