

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2022 through March 29, 2023

	Jul 1, '22 - Mar 29, 23	Jul 1, '21 - Mar 29, 22	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	251,505.35	227,581.11	23,924.24
4020 · Direct Billing	28,778.52	25,472.38	3,306.14
4030 · Handling Charges	-925.39	0.00	-925.39
4040 · Interest	217.00	97.00	120.00
Total 4000 · Sacramento County	<u>279,575.48</u>	<u>253,150.49</u>	<u>26,424.99</u>
4100 · San Joaquin County			
4110 · Assessments	51,546.60	48,013.35	3,533.25
4120 · Direct Billing	437.65	249.78	187.87
4130 · Handling Charges	-972.01	-906.02	-65.99
4140 · Interest	0.00	55.00	-55.00
Total 4100 · San Joaquin County	<u>51,012.24</u>	<u>47,412.11</u>	<u>3,600.13</u>
4200 · Solano County			
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
Total 4200 · Solano County	<u>242,314.70</u>	<u>217,510.09</u>	<u>24,804.61</u>
4300 · Yolo County			
4310 · Assessments	279,982.54	260,383.04	19,599.50
4320 · Direct Billing	7,651.88	13,649.10	-5,997.22
4330 · Handling Charges	-52.48	-21.42	-31.06
4340 · Interest	0.00	100.01	-100.01
Total 4300 · Yolo County	<u>287,581.94</u>	<u>274,110.73</u>	<u>13,471.21</u>
4400 · State of California			
4410 · Solano	11,797.84	10,972.26	825.58
4420 · Sacramento	33,250.85	269.03	32,981.82
4430 · Yolo	85,248.86	79,332.01	5,916.85
Total 4400 · State of California	<u>130,297.55</u>	<u>90,573.30</u>	<u>39,724.25</u>
7000 · Interest	21,505.12	3,036.59	18,468.53
7200 · Assessment Interest/Penalty	27.31	0.00	27.31
Total Income	<u>1,012,314.34</u>	<u>885,793.31</u>	<u>126,521.03</u>
Gross Profit	1,012,314.34	885,793.31	126,521.03
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	6,310.82	6,387.04	-76.22
6150 · Labor/Staff Salary - Other	77,528.72	78,137.97	-609.25
Total 6150 · Labor/Staff Salary	<u>83,839.54</u>	<u>84,525.01</u>	<u>-685.47</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	6,392.40	6,069.04	323.36
6182 · Benefits-Unfunded Liability PER	7,307.00	6,557.00	750.00
6183 · Benefit - Health Insurance	5,982.08	6,462.64	-480.56
6184 · Benefit - Dental Insurance	369.84	369.84	0.00
6185 · Benefit - Life Insurance	240.00	204.00	36.00

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6186 · Benefit - Vision Insurance	93.60	93.60	0.00
Total 6180 · Employee Benefit Expense	20,384.92	19,756.12	628.80
Total 6100 · PAYROLL	104,224.46	104,281.13	-56.67
6200 · OFFICE EXPENSE			
6205 · Service Agreement	9,208.58	8,841.35	367.23
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	112.75	2,013.74	-1,900.99
6220 · Computer/Software	4,084.79	1,377.13	2,707.66
6230 · Printing/Graphic Design	0.00	545.58	-545.58
6240 · Cell Phone	280.00	280.00	0.00
6250 · Meeting Expense	1,309.75	1,189.45	120.30
6260 · Director Fee	4,100.00	5,584.71	-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
Total 6200 · OFFICE EXPENSE	20,036.96	20,905.41	-868.45
6300 · Other Expenses			
6350 · Bank Charge	15.00	61.99	-46.99
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	7,697.00	7,495.99	201.01
6700 · INSURANCE			
6710 · Insurance - Liability	6,821.38	6,132.00	689.38
6720 · Insurance-Workers Comp.	420.46	858.34	-437.88
Total 6700 · INSURANCE	7,241.84	6,990.34	251.50
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	60,122.55	72,466.75	-12,344.20
6905 · Eng.-BDCP/Waterfix/DCP	11,049.88	0.00	11,049.88
6910 · Eng.-Assessments	34,617.75	17,934.34	16,683.41
6912 · Eng.- Delta WQCP Update	2,672.75	0.00	2,672.75
6920 · Eng.- Barriers	1,705.50	2,297.00	-591.50
Total 6900 · Engineering	110,168.43	92,698.09	17,470.34
6950 · Legal Service			
6951 · Legal-General	107,824.04	22,584.00	85,240.04
6955 · Legal-BDCP/Waterfix/DCP	2,934.41	0.00	2,934.41
6956 · Legal-CA Waterfix CEQA	3,654.91	19,793.26	-16,138.35
6957 · Legal - COA	3,028.00	3,692.00	-664.00
Total 6950 · Legal Service	117,441.36	46,069.26	71,372.10
Total 6800 · Consulting Expense	227,609.79	138,767.35	88,842.44
Total Expense	744,570.59	661,086.98	83,483.61
Net Ordinary Income	267,743.75	224,706.33	43,037.42
Net Income	267,743.75	224,706.33	43,037.42