

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
 July 1 through November 26, 2024

	Jul 1 - Nov 26, 24	Jul 1 - Nov 26, 23	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	6,462.32	7,414.99	-952.67
4020 · Direct Billing	12,392.48	15,996.76	-3,604.28
4040 · Interest	1,184.00	997.00	187.00
Total 4000 · Sacramento County	20,038.80	24,408.75	-4,369.95
4100 · San Joaquin County			
4120 · Direct Billing	415.46	391.91	23.55
4140 · Interest	86.00	93.00	-7.00
Total 4100 · San Joaquin County	501.46	484.91	16.55
4200 · Solano County			
4220 · Direct Billing	7,040.86	1,407.30	5,633.56
Total 4200 · Solano County	7,040.86	1,407.30	5,633.56
4300 · Yolo County			
4310 · Assessments	26,049.82	25,652.36	397.46
4320 · Direct Billing	5,280.26	8,619.29	-3,339.03
Total 4300 · Yolo County	31,330.08	34,271.65	-2,941.57
7000 · Interest	69,125.51	43,204.18	25,921.33
Total Income	128,036.71	103,776.79	24,259.92
Gross Profit	128,036.71	103,776.79	24,259.92
Expense			
Payroll Expenses	0.00	14.25	-14.25
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	3,443.15	3,310.26	132.89
6150 · Labor/Staff Salary - Other	42,164.00	39,914.75	2,249.25
Total 6150 · Labor/Staff Salary	45,607.15	43,225.01	2,382.14
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	3,864.68	3,713.92	150.76
6182 · Benefits-Unfunded Liability ...	5,591.00	6,870.00	-1,279.00
6183 · Benefit - Health Insurance	4,760.46	1,416.80	3,343.66
6184 · Benefit - Dental Insurance	277.38	92.46	184.92
6185 · Benefit - Life Insurance	201.00	67.00	134.00
6186 · Benefit - Vision Insurance	70.20	23.40	46.80
Total 6180 · Employee Benefit Expen...	14,764.72	12,183.58	2,581.14
Total 6100 · PAYROLL	60,371.87	55,408.59	4,963.28
6200 · OFFICE EXPENSE			
6205 · Service Agreement	7,125.55	6,585.09	540.46
6210 · GASB 68 (PERS)	700.00	700.00	0.00

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6215 · Office Supplies	23.20	63.05	-39.85
6220 · Computer/Software	3,323.60	3,704.18	-380.58
6240 · Cell Phone	140.00	140.00	0.00
6250 · Meeting Expense	704.95	344.95	360.00
6255 · Director Expense/Travel	56.00	0.00	56.00
6260 · Director Fee	3,000.00	1,300.00	1,700.00
6265 · Director Election	0.00	353.20	-353.20
6270 · Manager Travel/Parking	0.00	16.00	-16.00
6275 · Manager Meal/Entertainment	27.50	11.94	15.56
Total 6200 · OFFICE EXPENSE	15,100.80	13,218.41	1,882.39
6300 · Other Expenses			
6350 · Bank Charge	0.00	0.05	-0.05
6600 · Membership Dues	6,825.47	0.00	6,825.47
Total 6300 · Other Expenses	6,825.47	0.05	6,825.42
6700 · INSURANCE			
6710 · Insurance - Liability	9,560.00	0.00	9,560.00
6720 · Insurance-Workers Comp.	245.20	308.35	-63.15
Total 6700 · INSURANCE	9,805.20	308.35	9,496.85
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	11,886.75	32,521.25	-20,634.50
6905 · Eng.-BDCP/Waterfix/DCP	15,509.00	0.00	15,509.00
6910 · Eng.-Assessments	20,890.95	16,867.50	4,023.45
6912 · Eng.- Delta WQCP Update	127.50	339.50	-212.00
Total 6900 · Engineering	48,414.20	49,728.25	-1,314.05
6950 · Legal Service			
6951 · Legal-General	45,244.63	59,470.50	-14,225.87
6954 · Legal-DCP CEQA	86,225.19	0.00	86,225.19
6955 · Legal-BDCP/Waterfix/DCP	70,456.00	0.00	70,456.00
6956 · Legal-CA Waterfix CEQA	22,142.81	82,638.00	-60,495.19
Total 6950 · Legal Service	224,068.63	142,108.50	81,960.13
6800 · Consulting Expense - Other	2,500.00	0.00	2,500.00
Total 6800 · Consulting Expense	274,982.83	191,836.75	83,146.08
Total Expense	367,086.17	260,786.40	106,299.77
Net Ordinary Income	-239,049.46	-157,009.61	-82,039.85
Net Income	-239,049.46	-157,009.61	-82,039.85