

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1 through September 25, 2024

| | Jul 1 - Sep 25, 24 | Jul 1 - Sep 25, 23 | \$ Change |
|--|--------------------|--------------------|-----------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 4000 · Sacramento County | | | |
| 4010 · Assessments | 6,462.32 | 7,414.99 | -952.67 |
| 4040 · Interest | 1,184.00 | 997.00 | 187.00 |
| Total 4000 · Sacramento County | 7,646.32 | 8,411.99 | -765.67 |
| 4100 · San Joaquin County | | | |
| 4140 · Interest | 86.00 | 69.00 | 17.00 |
| Total 4100 · San Joaquin County | 86.00 | 69.00 | 17.00 |
| 4200 · Solano County | | | |
| 4220 · Direct Billing | 0.00 | 11.50 | -11.50 |
| Total 4200 · Solano County | 0.00 | 11.50 | -11.50 |
| 4300 · Yolo County | | | |
| 4310 · Assessments | 26,049.82 | 25,652.36 | 397.46 |
| Total 4300 · Yolo County | 26,049.82 | 25,652.36 | 397.46 |
| 7000 · Interest | 32,098.58 | 19,343.55 | 12,755.03 |
| Total Income | 65,880.72 | 53,488.40 | 12,392.32 |
| Gross Profit | 65,880.72 | 53,488.40 | 12,392.32 |
| Expense | | | |
| Payroll Expenses | 0.00 | 7.75 | -7.75 |
| 6100 · PAYROLL | | | |
| 6150 · Labor/Staff Salary | | | |
| 6151 · Taxes - Employer Share | 1,732.48 | 1,526.05 | 206.43 |
| 6150 · Labor/Staff Salary - Other | 21,210.32 | 19,959.75 | 1,250.57 |
| Total 6150 · Labor/Staff Salary | 22,942.80 | 21,485.80 | 1,457.00 |
| 6180 · Employee Benefit Expense | | | |
| 6181 · Benefits - Retirement | 2,898.51 | 1,856.96 | 1,041.55 |
| 6182 · Benefits-Unfunded Liability PER | 5,591.00 | 6,648.00 | -1,057.00 |
| 6183 · Benefit - Health Insurance | 2,380.23 | 2,125.20 | 255.03 |
| 6184 · Benefit - Dental Insurance | 138.69 | 138.69 | 0.00 |
| 6185 · Benefit - Life Insurance | 100.50 | 100.50 | 0.00 |
| 6186 · Benefit - Vision Insurance | 35.10 | 35.10 | 0.00 |
| Total 6180 · Employee Benefit Expense | 11,144.03 | 10,904.45 | 239.58 |
| Total 6100 · PAYROLL | 34,086.83 | 32,390.25 | 1,696.58 |
| 6200 · OFFICE EXPENSE | | | |
| 6205 · Service Agreement | 6,292.21 | 4,085.07 | 2,207.14 |
| 6210 · GASB 68 (PERS) | 700.00 | 700.00 | 0.00 |
| 6215 · Office Supplies | 23.20 | 0.00 | 23.20 |
| 6220 · Computer/Software | 132.34 | 496.71 | -364.37 |
| 6240 · Cell Phone | 105.00 | 35.00 | 70.00 |
| 6250 · Meeting Expense | 654.95 | 120.00 | 534.95 |
| 6255 · Director Expense/Travel | 28.00 | 0.00 | 28.00 |
| 6260 · Director Fee | 2,100.00 | 0.00 | 2,100.00 |
| 6270 · Manager Travel/Parking | 0.00 | 16.00 | -16.00 |
| 6275 · Manager Meal/Entertainment | 27.50 | 0.00 | 27.50 |

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|--|---------------------------|---------------------------|--------------------|
| Total 6200 · OFFICE EXPENSE | 10,063.20 | 5,452.78 | 4,610.42 |
| 6300 · Other Expenses | | | |
| 6350 · Bank Charge | 0.00 | 18.00 | -18.00 |
| Total 6300 · Other Expenses | 0.00 | 18.00 | -18.00 |
| 6700 · INSURANCE | | | |
| 6720 · Insurance-Workers Comp. | 88.45 | 170.75 | -82.30 |
| Total 6700 · INSURANCE | 88.45 | 170.75 | -82.30 |
| 6800 · Consulting Expense | | | |
| 6900 · Engineering | | | |
| 6901 · Eng. - General | 10,606.50 | 13,340.75 | -2,734.25 |
| 6905 · Eng.-BDCP/Waterfix/DCP | 10,568.50 | 0.00 | 10,568.50 |
| 6910 · Eng.-Assessments | 20,400.20 | 10,547.00 | 9,853.20 |
| 6912 · Eng.- Delta WQCP Update | 127.50 | 0.00 | 127.50 |
| Total 6900 · Engineering | 41,702.70 | 23,887.75 | 17,814.95 |
| 6950 · Legal Service | | | |
| 6951 · Legal-General | 21,438.69 | 24,422.50 | -2,983.81 |
| 6954 · Legal-DCP CEQA | 72,937.66 | 0.00 | 72,937.66 |
| 6955 · Legal-BDCP/Waterfix/DCP | 60,227.00 | 0.00 | 60,227.00 |
| 6956 · Legal-CA Waterfix CEQA | 1,442.00 | 0.00 | 1,442.00 |
| Total 6950 · Legal Service | 156,045.35 | 24,422.50 | 131,622.85 |
| Total 6800 · Consulting Expense | 197,748.05 | 48,310.25 | 149,437.80 |
| Total Expense | 241,986.53 | 86,349.78 | 155,636.75 |
| Net Ordinary Income | -176,105.81 | -32,861.38 | -143,244.43 |
| Net Income | -176,105.81 | -32,861.38 | -143,244.43 |