

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July through November 2022

	Jul - Nov 22	Jul - Nov 21	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	6,345.94	10,224.45	-3,878.51
4020 · Direct Billing	26,144.00	24,533.60	1,610.40
4040 · Interest	206.00	91.00	115.00
Total 4000 · Sacramento County	32,695.94	34,849.05	-2,153.11
4100 · San Joaquin County			
4120 · Direct Billing	345.65	181.64	164.01
4140 · Interest	0.00	38.00	-38.00
Total 4100 · San Joaquin County	345.65	219.64	126.01
4200 · Solano County			
4220 · Direct Billing	54.48	7,251.66	-7,197.18
Total 4200 · Solano County	54.48	7,251.66	-7,197.18
4300 · Yolo County			
4310 · Assessments	23,458.95	22,337.71	1,121.24
4320 · Direct Billing	3,939.22	10,108.88	-6,169.66
4330 · Handling Charges	0.00	-17.28	17.28
4340 · Interest	0.00	65.96	-65.96
Total 4300 · Yolo County	27,398.17	32,495.27	-5,097.10
7000 · Interest	10,783.20	2,161.87	8,621.33
7200 · Assessment Interest/Penalty	27.31	0.00	27.31
Total Income	71,304.75	76,977.49	-5,672.74
Gross Profit	71,304.75	76,977.49	-5,672.74
Expense			
Reconciliation Discrepancies	-1.00	0.07	-1.07
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	4,027.00	4,221.39	-194.39
6150 · Labor/Staff Salary - Other	48,455.45	50,709.45	-2,254.00
Total 6150 · Labor/Staff Salary	52,482.45	54,930.84	-2,448.39
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	3,995.25	3,034.52	960.73
6182 · Benefits-Unfunded Liability PER	7,307.00	6,557.00	750.00
6183 · Benefit - Health Insurance	4,722.72	4,142.70	580.02
6184 · Benefit - Dental Insurance	277.38	231.15	46.23
6185 · Benefit - Life Insurance	165.00	120.00	45.00
6186 · Benefit - Vision Insurance	70.20	58.50	11.70
Total 6180 · Employee Benefit Expense	16,537.55	14,143.87	2,393.68
Total 6100 · PAYROLL	69,020.00	69,074.71	-54.71
6200 · OFFICE EXPENSE			
6205 · Service Agreement	5,875.22	6,341.33	-466.11
6210 · GASB 68 (PERS)	0.00	700.00	-700.00
6215 · Office Supplies	80.20	1,661.82	-1,581.62
6220 · Computer/Software	2,720.48	280.44	2,440.04
6230 · Printing/Graphic Design	0.00	545.58	-545.58

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6240 · Cell Phone	140.00	175.00	-35.00
6250 · Meeting Expense	829.75	804.45	25.30
6255 · Director Expense/Travel	-237.95	0.00	-237.95
6260 · Director Fee	3,300.00	4,684.71	-1,384.71
6265 · Director Election	0.00	353.20	-353.20
6270 · Manager Travel/Parking	324.07	0.00	324.07
6275 · Manager Meal/Entertainment	45.89	0.00	45.89
6280 · Manager Misc. Expense	175.20	0.00	175.20
Total 6200 · OFFICE EXPENSE	13,252.86	15,546.53	-2,293.67
6300 · Other Expenses			
6400 · Contributions & Subs	500.00	1,250.00	-750.00
6600 · Membership Dues	8,040.00	0.00	8,040.00
Total 6300 · Other Expenses	8,540.00	1,250.00	7,290.00
6700 · INSURANCE			
6710 · Insurance - Liability	6,821.38	0.00	6,821.38
6720 · Insurance-Workers Comp.	180.93	300.80	-119.87
Total 6700 · INSURANCE	7,002.31	300.80	6,701.51
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	28,942.00	49,960.75	-21,018.75
6905 · Eng.-BDCP/Waterfix/DCP	7,572.00	0.00	7,572.00
6910 · Eng.-Assessments	34,617.75	16,609.09	18,008.66
6912 · Eng.- Delta WQCP Update	739.00	0.00	739.00
6920 · Eng.- Barriers	1,513.00	673.75	839.25
Total 6900 · Engineering	73,383.75	67,243.59	6,140.16
6950 · Legal Service			
6951 · Legal-General	63,449.15	12,971.00	50,478.15
6955 · Legal-BDCP/Waterfix/DCP	375.00	0.00	375.00
6956 · Legal-CA Waterfix CEQA	2,911.61	5,928.42	-3,016.81
6957 · Legal - COA	3,028.00	2,940.00	88.00
Total 6950 · Legal Service	69,763.76	21,839.42	47,924.34
Total 6800 · Consulting Expense	143,147.51	89,083.01	54,064.50
Total Expense	240,961.68	175,255.12	65,706.56
Net Ordinary Income	-169,656.93	-98,277.63	-71,379.30
Net Income	-169,656.93	-98,277.63	-71,379.30