

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1 through September 29, 2021

	Jul 1 - Sep 29, 21	Jul 1 - Sep 29, 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	10,224.45	4,226.32	5,998.13
4040 · Interest	91.00	0.00	91.00
Total 4000 · Sacramento County	10,315.45	4,226.32	6,089.13
4100 · San Joaquin County			
4140 · Interest	38.00	114.00	-76.00
Total 4100 · San Joaquin County	38.00	114.00	-76.00
4300 · Yolo County			
4310 · Assessments	22,337.71	21,465.39	872.32
4330 · Handling Charges	-17.28	-28.24	10.96
4340 · Interest	65.96	254.84	-188.88
Total 4300 · Yolo County	22,386.39	21,691.99	694.40
7000 · Interest	1,234.30	3,672.56	-2,438.26
7200 · Assessment Interest/Penalty	0.00	2.10	-2.10
Total Income	33,974.14	29,706.97	4,267.17
Gross Profit	33,974.14	29,706.97	4,267.17
Expense			
Payroll Expenses	5.32	0.00	5.32
Reconciliation Discrepancies	0.07	0.00	0.07
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	1,925.71	1,395.15	530.56
6150 · Labor/Staff Salary - Other	23,290.43	17,756.66	5,533.77
Total 6150 · Labor/Staff Salary	25,216.14	19,151.81	6,064.33
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	2,275.89	1,498.24	777.65
6182 · Benefits-Unfunded Liability PER	6,557.00	5,700.00	857.00
6183 · Benefit - Health Insurance	2,485.62	3,245.44	-759.82
6184 · Benefit - Dental Insurance	138.69	184.92	-46.23
6185 · Benefit - Life Insurance	72.00	104.00	-32.00
6186 · Benefit - Vision Insurance	35.10	46.80	-11.70
Total 6180 · Employee Benefit Expense	11,564.30	10,779.40	784.90
Total 6100 · PAYROLL	36,780.44	29,931.21	6,849.23
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	0.00	1,751.50	-1,751.50
6205 · Service Agreement	4,674.65	4,472.04	202.61
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	764.64	21.40	743.24
6220 · Computer/Software	35.23	7.50	27.73
6230 · Printing/Graphic Design	545.58	0.00	545.58
6235 · Notary Expense	0.00	493.08	-493.08
6240 · Cell Phone	105.00	70.00	35.00
6250 · Meeting Expense	564.45	782.83	-218.38
6260 · Director Fee	1,900.00	500.00	1,400.00
6265 · Director Election	353.20	0.00	353.20

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Total 6200 · OFFICE EXPENSE	9,642.75	8,798.35	844.40
6300 · Other Expenses			
6350 · Bank Charge	0.00	35.00	-35.00
6400 · Contributions & Subs	750.00	750.00	0.00
8900 · Miscellaneous	0.00	25,000.00	-25,000.00
Total 6300 · Other Expenses	750.00	25,785.00	-25,035.00
6700 · INSURANCE			
6720 · Insurance-Workers Comp.	113.05	68.25	44.80
Total 6700 · INSURANCE	113.05	68.25	44.80
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	23,313.50	20,916.00	2,397.50
6910 · Eng.-Assessments	12,468.50	5,217.25	7,251.25
Total 6900 · Engineering	35,782.00	26,133.25	9,648.75
6950 · Legal Service			
6951 · Legal-General	8,054.00	10,857.52	-2,803.52
6955 · Legal-BDCP/Waterfix/DCP	0.00	118.50	-118.50
6956 · Legal-CA Waterfix CEQA	618.00	7,739.70	-7,121.70
6957 · Legal - COA	2,436.00	1,185.00	1,251.00
Total 6950 · Legal Service	11,108.00	19,900.72	-8,792.72
Total 6800 · Consulting Expense	46,890.00	46,033.97	856.03
Total Expense	94,181.63	110,616.78	-16,435.15
Net Ordinary Income	-60,207.49	-80,909.81	20,702.32
Net Income	-60,207.49	-80,909.81	20,702.32