

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	308,732.37	305,488.21	3,244.16
4020 · Direct Billing	27,993.68	27,227.97	765.71
4030 · Handling Charges	-1,911.92	-1,913.93	2.01
4040 · Interest	1,319.87	184.00	1,135.87
Total 4000 · Sacramento County	336,134.00	330,986.25	5,147.75
4100 · San Joaquin County			
4110 · Assessments	44,413.44	81,380.32	-36,966.88
4120 · Direct Billing	951.70	933.13	18.57
4130 · Handling Charges	0.00	-812.67	812.67
4140 · Interest	315.00	97.00	218.00
Total 4100 · San Joaquin County	45,680.14	81,597.78	-35,917.64
4200 · Solano County			
4210 · Assessments	393,841.90	375,417.32	18,424.58
4220 · Direct Billing	11,857.60	48,205.19	-36,347.59
4230 · Handling Charges	-3,938.65	-3,825.53	-113.12
4240 · Interest	0.00	51.00	-51.00
Total 4200 · Solano County	401,760.85	419,847.98	-18,087.13
4300 · Yolo County			
4310 · Assessments	418,556.91	426,941.70	-8,384.79
4320 · Direct Billing	15,138.04	14,924.42	213.62
4330 · Handling Charges	-13,028.57	-12,970.90	-57.67
4340 · Interest	1,183.93	358.87	825.06
Total 4300 · Yolo County	421,850.31	429,254.09	-7,403.78
4400 · State of California			
4410 · Solano	20,399.92	0.00	20,399.92

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
4420 · Sacramento	2,408.14	10,352.56	-7,944.42
4430 · Yolo	147,527.68	143,290.50	4,237.18
Total 4400 · State of California	170,335.74	153,643.06	16,692.68
7000 · Interest	16,855.79	15,260.36	1,595.43
7200 · Assessment Interest/Penalty	55.79	18,586.59	-18,530.80
Total Income	1,392,672.62	1,449,176.11	-56,503.49
Gross Profit	1,392,672.62	1,449,176.11	-56,503.49
Expense			
Payroll Expenses	4.75	0.00	4.75
Reconciliation Discrepancies	0.03	-0.01	0.04
6000 · DWR CONTRACT	615,728.81	616,958.54	-1,229.73
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	6,087.85	7,909.06	-1,821.21
6150 · Labor/Staff Salary - Other	103,399.25	101,056.92	2,342.33
Total 6150 · Labor/Staff Salary	109,487.10	108,965.98	521.12
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	8,007.66	7,398.24	609.42
6182 · Benefits-Unfunded Liability PER	5,031.00	5,623.00	-592.00
6183 · Benefit - Health Insurance	9,590.64	4,905.69	4,684.95
6184 · Benefit - Dental Insurance	554.76	508.53	46.23
6185 · Benefit - Life Insurance	306.00	275.00	31.00
6186 · Benefit - Vision Insurance	140.40	128.70	11.70
Total 6180 · Employee Benefit Expense	23,630.46	18,839.16	4,791.30
Total 6100 · PAYROLL	133,117.56	127,805.14	5,312.42

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
 July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
6200 · OFFICE EXPENSE			
6205 · Service Agreement	10,000.08	9,805.43	194.65
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	751.74	625.76	125.98
6220 · Computer/Software	748.45	3,521.53	-2,773.08
6225 · Office Furniture	2,472.64	0.00	2,472.64
6230 · Printing/Graphic Design	0.00	1,850.00	-1,850.00
6240 · Cell Phone	420.00	420.00	0.00
6245 · Conference	30.00	845.31	-815.31
6250 · Meeting Expense	435.72	600.00	-164.28
6255 · Director Expense/Travel	672.77	1,045.67	-372.90
6260 · Director Fee	3,100.00	3,000.00	100.00
6265 · Director Election	372.19	0.00	372.19
6275 · Manager Meal/Entertainment	41.05	97.33	-56.28
Total 6200 · OFFICE EXPENSE	19,744.64	22,511.03	-2,766.39
6300 · Other Expenses			
6350 · Bank Charge	92.51	105.00	-12.49
6400 · Contributions & Subs	1,250.00	1,250.00	0.00
6600 · Membership Dues	5,628.00	5,516.00	112.00
8900 · Miscellaneous	506.30	0.00	506.30
6300 · Other Expenses - Other	28,091.81	0.00	28,091.81
Total 6300 · Other Expenses	35,568.62	6,871.00	28,697.62
6700 · INSURANCE			
6710 · Insurance - Liability	6,062.00	4,905.00	1,157.00
6720 · Insurance-Workers Comp.	563.08	1,228.34	-665.26
Total 6700 · INSURANCE	6,625.08	6,133.34	491.74
6800 · Consulting Expense			
6810 · Audit	6,504.00	0.00	6,504.00

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
 July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change
6900 · Engineering			
6901 · Eng. - General	22,322.18	57,846.90	-35,524.72
6905 · Eng.-BDCP/Waterfix/DCP	8,853.75	16,180.93	-7,327.18
6910 · Eng.-Assessments	16,146.75	24,902.50	-8,755.75
6911 · Eng.-Assessment Application	0.00	460.00	-460.00
6912 · Eng.- Delta WQCP Update	6,525.25	0.00	6,525.25
Total 6900 · Engineering	53,847.93	99,390.33	-45,542.40
6950 · Legal Service			
6951 · Legal-General	51,697.75	41,699.14	9,998.61
6955 · Legal-BDCP/Waterfix/DCP	3,558.14	54,975.58	-51,417.44
6956 · Legal-CA Waterfix CEQA	195,214.70	97,758.78	97,455.92
6957 · Legal - COA	76,622.69	34,324.00	42,298.69
Total 6950 · Legal Service	327,093.28	228,757.50	98,335.78
Total 6800 · Consulting Expense	387,445.21	328,147.83	59,297.38
Total Expense	1,198,234.70	1,108,426.87	89,807.83
Net Ordinary Income	194,437.92	340,749.24	-146,311.32
Net Income	194,437.92	340,749.24	-146,311.32