

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 2020 through June 2021

	Jul '20 - Jun 21	Jul '19 - Jun 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	329,313.53	308,732.37	20,581.16
4020 · Direct Billing	24,922.86	27,993.68	-3,070.82
4030 · Handling Charges	-2,424.82	-1,911.92	-512.90
4040 · Interest	164.36	1,319.87	-1,155.51
Total 4000 · Sacramento County	351,975.93	336,134.00	15,841.93
4100 · San Joaquin County			
4110 · Assessments	125,219.26	44,413.44	80,805.82
4120 · Direct Billing	400.60	951.70	-551.10
4130 · Handling Charges	-859.28	0.00	-859.28
4140 · Interest	713.98	315.00	398.98
Total 4100 · San Joaquin County	125,474.56	45,680.14	79,794.42
4200 · Solano County			
4210 · Assessments	407,037.28	393,841.90	13,195.38
4220 · Direct Billing	11,562.30	11,857.60	-295.30
4230 · Handling Charges	-4,071.18	-3,938.65	-132.53
Total 4200 · Solano County	414,528.40	401,760.85	12,767.55
4300 · Yolo County			
4310 · Assessments	454,687.48	418,556.91	36,130.57
4320 · Direct Billing	12,445.74	15,138.04	-2,692.30
4330 · Handling Charges	-12,933.95	-13,028.57	94.62
4340 · Interest	414.81	1,183.93	-769.12
Total 4300 · Yolo County	454,614.08	421,850.31	32,763.77

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4400 · State of California			
4410 · Solano	21,039.08	20,399.92	639.16
4420 · Sacramento	1,693.12	2,408.14	-715.02
4430 · Yolo	152,057.14	147,527.68	4,529.46
Total 4400 · State of California	174,789.34	170,335.74	4,453.60
7000 · Interest	8,897.53	16,855.79	-7,958.26
7200 · Assessment Interest/Penalty	16.88	55.79	-38.91
Total Income	1,530,296.72	1,392,672.62	137,624.10
Gross Profit	1,530,296.72	1,392,672.62	137,624.10
Expense			
Payroll Expenses	0.00	4.75	-4.75
Reconciliation Discrepancies	-0.29	0.03	-0.32
6000 · DWR CONTRACT	615,718.03	615,728.81	-10.78
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	8,745.71	6,087.85	2,657.86
6150 · Labor/Staff Salary - Other	106,500.96	103,399.25	3,101.71
Total 6150 · Labor/Staff Salary	115,246.67	109,487.10	5,759.57
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	10,965.57	8,007.66	2,957.91
6182 · Benefits-Unfunded Liability PER	5,700.00	5,031.00	669.00
6183 · Benefit - Health Insurance	13,947.74	9,590.64	4,357.10
6184 · Benefit - Dental Insurance	785.91	554.76	231.15

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6185 · Benefit - Life Insurance	428.00	306.00	122.00
6186 · Benefit - Vision Insurance	198.90	140.40	58.50
Total 6180 · Employee Benefit Expense	32,026.12	23,630.46	8,395.66
Total 6100 · PAYROLL	147,272.79	133,117.56	14,155.23
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	1,751.50	0.00	1,751.50
6205 · Service Agreement	11,972.10	10,000.08	1,972.02
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	502.28	751.74	-249.46
6220 · Computer/Software	1,666.59	748.45	918.14
6225 · Office Furniture	0.00	2,472.64	-2,472.64
6230 · Printing/Graphic Design	57.18	0.00	57.18
6235 · Notary Expense	493.08	0.00	493.08
6240 · Cell Phone	385.00	420.00	-35.00
6245 · Conference	0.00	30.00	-30.00
6250 · Meeting Expense	1,450.33	435.72	1,014.61
6255 · Director Expense/Travel	0.00	672.77	-672.77
6260 · Director Fee	7,900.00	3,100.00	4,800.00
6265 · Director Election	0.00	372.19	-372.19
6275 · Manager Meal/Entertainment	0.00	41.05	-41.05
Total 6200 · OFFICE EXPENSE	26,878.06	19,744.64	7,133.42
6300 · Other Expenses			
6350 · Bank Charge	135.00	92.51	42.49

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Cash Basis

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6400 · Contributions & Subs	750.00	1,250.00	-500.00
6600 · Membership Dues	6,064.00	5,628.00	436.00
8900 · Miscellaneous	25,000.00	506.30	24,493.70
6300 · Other Expenses - Other	0.00	28,091.81	-28,091.81
Total 6300 · Other Expenses	31,949.00	35,568.62	-3,619.62
6700 · INSURANCE			
6710 · Insurance - Liability	3,826.78	6,062.00	-2,235.22
6720 · Insurance-Workers Comp.	542.54	563.08	-20.54
Total 6700 · INSURANCE	4,369.32	6,625.08	-2,255.76
6800 · Consulting Expense			
6810 · Audit	0.00	6,504.00	-6,504.00
6900 · Engineering			
6901 · Eng. - General	85,462.25	22,322.18	63,140.07
6905 · Eng.-BDCP/Waterfix/DCP	0.00	8,853.75	-8,853.75
6910 · Eng.-Assessments	15,199.50	16,146.75	-947.25
6912 · Eng.- Delta WQCP Update	0.00	6,525.25	-6,525.25
Total 6900 · Engineering	100,661.75	53,847.93	46,813.82
6950 · Legal Service			
6951 · Legal-General	94,680.37	51,697.75	42,982.62
6955 · Legal-BDCP/Waterfix/DCP	118.50	3,558.14	-3,439.64
6956 · Legal-CA Waterfix CEQA	73,525.11	195,214.70	-121,689.59
6957 · Legal - COA	17,835.00	76,622.69	-58,787.69
Total 6950 · Legal Service	186,158.98	327,093.28	-140,934.30
Total 6800 · Consulting Expense	286,820.73	387,445.21	-100,624.48
Total Expense	1,113,007.64	1,198,234.70	-85,227.06

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Net Ordinary Income	417,289.08	194,437.92	222,851.16
Net Income	<u><u>417,289.08</u></u>	<u><u>194,437.92</u></u>	<u><u>222,851.16</u></u>