

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

	Jul - Sep 20	Jul - Sep 19	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	4,226.32	0.00	4,226.32
4040 · Interest	0.00	1,319.95	-1,319.95
Total 4000 · Sacramento County	4,226.32	1,319.95	2,906.37
4100 · San Joaquin County			
4110 · Assessments	0.00	73.00	-73.00
4140 · Interest	114.00	0.00	114.00
Total 4100 · San Joaquin County	114.00	73.00	41.00
4200 · Solano County			
4210 · Assessments	0.00	0.00	0.00
Total 4200 · Solano County	0.00	0.00	0.00
4300 · Yolo County			
4310 · Assessments	21,465.39	0.00	21,465.39
4330 · Handling Charges	-28.24	-72.10	43.86
4340 · Interest	254.84	698.40	-443.56
Total 4300 · Yolo County	21,691.99	626.30	21,065.69
7000 · Interest	3,672.56	15.75	3,656.81
7200 · Assessment Interest/Penalty	2.10	0.00	2.10
Total Income	29,706.97	2,035.00	27,671.97
Gross Profit	29,706.97	2,035.00	27,671.97
Expense			
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	2,111.85	-16.47	2,128.32
6150 · Labor/Staff Salary - Other	26,625.24	25,850.25	774.99
Total 6150 · Labor/Staff Salary	28,737.09	25,833.78	2,903.31
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	1,498.24	2,023.02	-524.78
6182 · Benefits-Unfunded Liability PER	5,700.00	5,031.00	669.00
6183 · Benefit - Health Insurance	5,679.52	4,760.40	919.12
6184 · Benefit - Dental Insurance	323.61	277.38	46.23
6185 · Benefit - Life Insurance	182.00	150.00	32.00
6186 · Benefit - Vision Insurance	81.90	70.20	11.70
Total 6180 · Employee Benefit Expense	13,465.27	12,312.00	1,153.27
Total 6100 · PAYROLL	42,202.36	38,145.78	4,056.58
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	1,751.50	0.00	1,751.50
6205 · Service Agreement	5,305.38	1,666.68	3,638.70
6210 · GASB 68 (PERS)	0.00	700.00	-700.00
6215 · Office Supplies	21.40	10.25	11.15
6220 · Computer/Software	7.50	0.00	7.50
6235 · Notary Expense	493.08	0.00	493.08
6240 · Cell Phone	105.00	70.00	35.00
6250 · Meeting Expense	832.83	300.00	532.83

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

	Jul - Sep 20	Jul - Sep 19	\$ Change
6260 · Director Fee	1,000.00	800.00	200.00
6265 · Director Election	0.00	372.19	-372.19
Total 6200 · OFFICE EXPENSE	9,516.69	3,919.12	5,597.57
6300 · Other Expenses			
6350 · Bank Charge	35.00	0.00	35.00
6400 · Contributions & Subs	750.00	750.00	0.00
6300 · Other Expenses - Other	25,000.00	25,000.00	0.00
Total 6300 · Other Expenses	25,785.00	25,750.00	35.00
6700 · INSURANCE			
6720 · Insurance-Workers Comp.	-118.50	197.50	-316.00
Total 6700 · INSURANCE	-118.50	197.50	-316.00
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	20,916.00	7,728.25	13,187.75
6910 · Eng.-Assessments	5,217.25	12,701.50	-7,484.25
6912 · Eng.- Delta WQCP Update	0.00	2,700.00	-2,700.00
Total 6900 · Engineering	26,133.25	23,129.75	3,003.50
6950 · Legal Service			
6951 · Legal-General	16,608.82	13,550.89	3,057.93
6955 · Legal-BDCP/Waterfix/DCP	118.50	3,427.75	-3,309.25
6956 · Legal-CA Waterfix CEQA	9,258.42	88,719.86	-79,461.44
6957 · Legal - COA	4,187.00	26,221.21	-22,034.21
Total 6950 · Legal Service	30,172.74	131,919.71	-101,746.97
Total 6800 · Consulting Expense	56,305.99	155,049.46	-98,743.47
Total Expense	133,691.54	223,061.86	-89,370.32
Net Ordinary Income	-103,984.57	-221,026.86	117,042.29
Net Income	-103,984.57	-221,026.86	117,042.29