

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2020 through January 27, 2021

	Jul 1, '20 - Jan 27, 21	Jul 1, '19 - Jan 27, 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	4,226.32	2,687.48	1,538.84
4020 · Direct Billing	23,743.54	27,718.26	-3,974.72
4040 · Interest	163.36	1,319.95	-1,156.59
Total 4000 · Sacramento County	28,133.22	31,725.69	-3,592.47
4100 · San Joaquin County			
4110 · Assessments	39,291.76	82.00	39,209.76
4120 · Direct Billing	400.60	941.74	-541.14
4140 · Interest	233.98	0.00	233.98
Total 4100 · San Joaquin County	39,926.34	1,023.74	38,902.60
4200 · Solano County			
4210 · Assessments	249,095.55	196,932.58	52,162.97
4220 · Direct Billing	11,552.34	10,529.80	1,022.54
4230 · Handling Charges	-2,894.87	-1,969.32	-925.55
Total 4200 · Solano County	257,753.02	205,493.06	52,259.96
4300 · Yolo County			
4310 · Assessments	21,465.39	0.00	21,465.39
4320 · Direct Billing	12,392.26	11,027.24	1,365.02
4330 · Handling Charges	-28.24	-72.10	43.86
4340 · Interest	254.84	698.40	-443.56
Total 4300 · Yolo County	34,084.25	11,653.54	22,430.71
4400 · State of California			
4410 · Solano	10,519.54	10,199.96	319.58
4420 · Sacramento	1,399.56	2,408.14	-1,008.58
4430 · Yolo	76,011.97	73,824.99	2,186.98
Total 4400 · State of California	87,931.07	86,433.09	1,497.98
7000 · Interest	5,834.63	11,802.54	-5,967.91
7200 · Assessment Interest/Penalty	2.10	0.00	2.10
Total Income	453,664.63	348,131.66	105,532.97
Gross Profit	453,664.63	348,131.66	105,532.97
Expense			
6000 · DWR CONTRACT	307,859.01	307,864.41	-5.40
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	4,369.03	2,013.15	2,355.88
6150 · Labor/Staff Salary - Other	53,250.48	51,700.50	1,549.98
Total 6150 · Labor/Staff Salary	57,619.51	53,713.65	3,905.86
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	4,494.72	4,017.90	476.82
6182 · Benefits-Unfunded Liability PER	5,700.00	5,031.00	669.00
6183 · Benefit - Health Insurance	8,976.50	6,383.12	2,593.38
6184 · Benefit - Dental Insurance	508.53	369.84	138.69
6185 · Benefit - Life Insurance	286.00	202.00	84.00
6186 · Benefit - Vision Insurance	128.70	93.60	35.10

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Total 6180 · Employee Benefit Expense	20,094.45	16,097.46	3,996.99
Total 6100 · PAYROLL	77,713.96	69,811.11	7,902.85
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	1,751.50	0.00	1,751.50
6205 · Service Agreement	8,638.74	5,000.04	3,638.70
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	240.15	380.60	-140.45
6220 · Computer/Software	652.61	535.00	117.61
6225 · Office Furniture	0.00	1,461.05	-1,461.05
6235 · Notary Expense	493.08	0.00	493.08
6240 · Cell Phone	245.00	210.00	35.00
6245 · Conference	0.00	30.00	-30.00
6250 · Meeting Expense	1,032.83	300.00	732.83
6255 · Director Expense/Travel	0.00	408.60	-408.60
6260 · Director Fee	3,900.00	1,500.00	2,400.00
6265 · Director Election	0.00	372.19	-372.19
6275 · Manager Meal/Entertainment	0.00	31.04	-31.04
Total 6200 · OFFICE EXPENSE	17,653.91	10,928.52	6,725.39
6300 · Other Expenses			
6350 · Bank Charge	60.00	25.00	35.00
6400 · Contributions & Subs	750.00	1,250.00	-500.00
6600 · Membership Dues	7,580.00	5,628.00	1,952.00
6300 · Other Expenses - Other	25,000.00	28,091.81	-3,091.81
Total 6300 · Other Expenses	33,390.00	34,994.81	-1,604.81
6700 · INSURANCE			
6710 · Insurance - Liability	5,153.65	6,062.00	-908.35
6720 · Insurance-Workers Comp.	472.49	395.00	77.49
Total 6700 · INSURANCE	5,626.14	6,457.00	-830.86
6800 · Consulting Expense			
6810 · Audit	0.00	6,504.00	-6,504.00
6900 · Engineering			
6901 · Eng. - General	49,608.00	10,704.92	38,903.08
6910 · Eng.-Assessments	12,967.25	15,967.75	-3,000.50
6912 · Eng.- Delta WQCP Update	0.00	4,408.50	-4,408.50
Total 6900 · Engineering	62,575.25	31,081.17	31,494.08
6950 · Legal Service			
6951 · Legal-General	75,314.95	25,817.20	49,497.75
6955 · Legal-BDCP/Waterfix/DCP	118.50	3,439.64	-3,321.14
6956 · Legal-CA Waterfix CEQA	28,453.76	111,184.96	-82,731.20
6957 · Legal - COA	10,863.00	72,234.64	-61,371.64
Total 6950 · Legal Service	114,750.21	212,676.44	-97,926.23
Total 6800 · Consulting Expense	177,325.46	250,261.61	-72,936.15
Total Expense	619,568.48	680,317.46	-60,748.98
Net Ordinary Income	-165,903.85	-332,185.80	166,281.95
Net Income	-165,903.85	-332,185.80	166,281.95