

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

	Jul 1, '20 - Apr 1, 21	Jul 1, '19 - Apr 1, 20	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	221,896.84	185,272.74	36,624.10
4020 · Direct Billing	24,833.28	27,993.68	-3,160.40
4030 · Handling Charges	-1,212.41	-836.54	-375.87
4040 · Interest	164.36	1,319.95	-1,155.59
<b>Total 4000 · Sacramento County</b>	<b>245,682.07</b>	<b>213,749.83</b>	<b>31,932.24</b>
<b>4100 · San Joaquin County</b>			
4110 · Assessments	39,291.76	44,413.44	-5,121.68
4120 · Direct Billing	400.60	941.74	-541.14
4140 · Interest	590.98	102.00	488.98
<b>Total 4100 · San Joaquin County</b>	<b>40,283.34</b>	<b>45,457.18</b>	<b>-5,173.84</b>
<b>4200 · Solano County</b>			
4210 · Assessments	249,095.55	196,932.58	52,162.97
4220 · Direct Billing	11,552.34	11,807.80	-255.46
4230 · Handling Charges	-2,894.87	-1,969.32	-925.55
<b>Total 4200 · Solano County</b>	<b>257,753.02</b>	<b>206,771.06</b>	<b>50,981.96</b>
<b>4300 · Yolo County</b>			
4310 · Assessments	249,495.24	220,088.90	29,406.34
4320 · Direct Billing	12,445.74	14,595.20	-2,149.46
4330 · Handling Charges	-28.24	-72.10	43.86
4340 · Interest	254.84	698.40	-443.56
<b>Total 4300 · Yolo County</b>	<b>262,167.58</b>	<b>235,310.40</b>	<b>26,857.18</b>
<b>4400 · State of California</b>			
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
<b>Total 4400 · State of California</b>	<b>87,931.07</b>	<b>86,433.09</b>	<b>1,497.98</b>
7000 · Interest	5,840.43	11,814.44	-5,974.01
7200 · Assessment Interest/Penalty	14.86	44.04	-29.18
<b>Total Income</b>	<b>899,672.37</b>	<b>799,580.04</b>	<b>100,092.33</b>
<b>Gross Profit</b>	<b>899,672.37</b>	<b>799,580.04</b>	<b>100,092.33</b>
<b>Expense</b>			
Reconciliation Discrepancies	0.01	0.00	0.01
6000 · DWR CONTRACT	307,859.01	307,864.41	-5.40
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	6,542.06	4,035.29	2,506.77
6150 · Labor/Staff Salary - Other	79,875.72	77,550.75	2,324.97
<b>Total 6150 · Labor/Staff Salary</b>	<b>86,417.78</b>	<b>81,586.04</b>	<b>4,831.74</b>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	6,742.08	6,012.78	729.30
6182 · Benefits-Unfunded Liability PER	5,700.00	5,031.00	669.00
6183 · Benefit - Health Insurance	10,633.58	10,402.00	231.58
6184 · Benefit - Dental Insurance	600.99	600.99	0.00
6185 · Benefit - Life Insurance	330.00	332.00	-2.00

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6186 · Benefit - Vision Insurance	152.10	152.10	0.00
<b>Total 6180 · Employee Benefit Expense</b>	<b>24,158.75</b>	<b>22,530.87</b>	<b>1,627.88</b>
<b>Total 6100 · PAYROLL</b>	<b>110,576.53</b>	<b>104,116.91</b>	<b>6,459.62</b>
<b>6200 · OFFICE EXPENSE</b>			
6201 · Office Rental Deposit	1,751.50	0.00	1,751.50
6205 · Service Agreement	10,305.42	7,500.06	2,805.36
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	248.40	751.74	-503.34
6220 · Computer/Software	846.30	740.95	105.35
6225 · Office Furniture	0.00	2,472.64	-2,472.64
6230 · Printing/Graphic Design	0.00	0.00	0.00
6235 · Notary Expense	493.08	0.00	493.08
6240 · Cell Phone	315.00	315.00	0.00
6245 · Conference	0.00	30.00	-30.00
6250 · Meeting Expense	1,132.83	300.00	832.83
6255 · Director Expense/Travel	0.00	672.77	-672.77
6260 · Director Fee	5,700.00	2,100.00	3,600.00
6265 · Director Election	0.00	372.19	-372.19
6275 · Manager Meal/Entertainment	0.00	41.05	-41.05
<b>Total 6200 · OFFICE EXPENSE</b>	<b>21,492.53</b>	<b>15,996.40</b>	<b>5,496.13</b>
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	60.00	33.00	27.00
6400 · Contributions & Subs	750.00	1,250.00	-500.00
6600 · Membership Dues	6,064.00	5,628.00	436.00
8900 · Miscellaneous	0.00	506.30	-506.30
6300 · Other Expenses - Other	25,000.00	28,091.81	-3,091.81
<b>Total 6300 · Other Expenses</b>	<b>31,874.00</b>	<b>35,509.11</b>	<b>-3,635.11</b>
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	5,153.65	6,062.00	-908.35
6720 · Insurance-Workers Comp.	354.79	383.36	-28.57
<b>Total 6700 · INSURANCE</b>	<b>5,508.44</b>	<b>6,445.36</b>	<b>-936.92</b>
<b>6800 · Consulting Expense</b>			
6810 · Audit	0.00	6,504.00	-6,504.00
6900 · Engineering			
6901 · Eng. - General	56,842.75	18,197.68	38,645.07
6910 · Eng.-Assessments	12,967.25	16,146.75	-3,179.50
6912 · Eng.- Delta WQCP Update	0.00	6,525.25	-6,525.25
<b>Total 6900 · Engineering</b>	<b>69,810.00</b>	<b>40,869.68</b>	<b>28,940.32</b>
6950 · Legal Service			
6951 · Legal-General	88,585.95	38,228.50	50,357.45
6955 · Legal-BDCP/Waterfix/DCP	118.50	3,558.14	-3,439.64
6956 · Legal-CA Waterfix CEQA	34,311.70	191,503.00	-157,191.30
6957 · Legal - COA	10,863.00	73,547.83	-62,684.83
<b>Total 6950 · Legal Service</b>	<b>133,879.15</b>	<b>306,837.47</b>	<b>-172,958.32</b>
<b>Total 6800 · Consulting Expense</b>	<b>203,689.15</b>	<b>354,211.15</b>	<b>-150,522.00</b>
<b>Total Expense</b>	<b>680,999.67</b>	<b>824,143.34</b>	<b>-143,143.67</b>

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	<u>Jul 1, '20 - Apr 1, 21</u>	<u>Jul 1, '19 - Apr 1, 20</u>	<u>\$ Change</u>
<b>Net Ordinary Income</b>	<u>218,672.70</u>	<u>-24,563.30</u>	<u>243,236.00</u>
<b>Net Income</b>	<u><b>218,672.70</b></u>	<u><b>-24,563.30</b></u>	<u><b>243,236.00</b></u>