

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
 July 1, 2021 through March 30, 2022

	Jul 1, '21 - Mar 30, 22	Jul 1, '20 - Mar 30, 21	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	227,581.11	221,896.84	5,684.27
4020 · Direct Billing	25,472.38	24,833.28	639.10
4030 · Handling Charges	0.00	-1,212.41	1,212.41
4040 · Interest	97.00	164.36	-67.36
Total 4000 · Sacramento County	253,150.49	245,682.07	7,468.42
4100 · San Joaquin County			
4110 · Assessments	48,013.35	84,827.90	-36,814.55
4120 · Direct Billing	249.78	400.60	-150.82
4130 · Handling Charges	-906.02	-859.28	-46.74
4140 · Interest	55.00	590.98	-535.98
Total 4100 · San Joaquin County	47,412.11	84,960.20	-37,548.09
4200 · Solano County			
4210 · Assessments	212,320.25	203,559.41	8,760.84
4220 · Direct Billing	7,313.04	11,552.34	-4,239.30
4230 · Handling Charges	-2,123.20	-2,035.59	-87.61
Total 4200 · Solano County	217,510.09	213,076.16	4,433.93
4300 · Yolo County			
4310 · Assessments	260,383.04	249,495.24	10,887.80
4320 · Direct Billing	13,649.10	12,445.74	1,203.36
4330 · Handling Charges	-21.42	-28.24	6.82
4340 · Interest	100.01	254.84	-154.83
Total 4300 · Yolo County	274,110.73	262,167.58	11,943.15
4400 · State of California			
4410 · Solano	10,972.26	10,519.54	452.72
4420 · Sacramento	269.03	1,399.56	-1,130.53
4430 · Yolo	79,332.01	76,011.97	3,320.04
Total 4400 · State of California	90,573.30	87,931.07	2,642.23
7000 · Interest	3,036.59	7,437.78	-4,401.19
7200 · Assessment Interest/Penalty	0.00	14.86	-14.86
Total Income	885,793.31	901,269.72	-15,476.41
Gross Profit	885,793.31	901,269.72	-15,476.41
Expense			
Reconciliation Discrepancies	0.37	0.01	0.36
6000 · DWR CONTRACT	382,646.39	307,859.01	74,787.38
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	6,387.04	5,825.37	561.67
6150 · Labor/Staff Salary - Other	78,144.47	71,007.14	7,137.33
Total 6150 · Labor/Staff Salary	84,531.51	76,832.51	7,699.00
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	6,827.67	6,742.08	85.59
6182 · Benefits-Unfunded Liability PER	6,557.00	5,700.00	857.00
6183 · Benefit - Health Insurance	7,249.76	11,462.12	-4,212.36
6184 · Benefit - Dental Insurance	416.07	647.22	-231.15
6185 · Benefit - Life Insurance	231.50	356.00	-124.50

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6186 · Benefit - Vision Insurance	105.30	163.80	-58.50
Total 6180 · Employee Benefit Expense	21,387.30	25,071.22	-3,683.92
Total 6100 · PAYROLL	105,918.81	101,903.73	4,015.08
6200 · OFFICE EXPENSE			
6201 · Office Rental Deposit	0.00	1,751.50	-1,751.50
6205 · Service Agreement	9,674.69	9,495.42	179.27
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	2,013.74	248.40	1,765.34
6220 · Computer/Software	1,388.76	828.83	559.93
6230 · Printing/Graphic Design	545.58	0.00	545.58
6235 · Notary Expense	0.00	493.08	-493.08
6240 · Cell Phone	315.00	280.00	35.00
6250 · Meeting Expense	1,309.45	1,082.83	226.62
6260 · Director Fee	5,584.71	5,200.00	384.71
6265 · Director Election	353.20	0.00	353.20
6270 · Manager Travel/Parking	4.00	0.00	4.00
6275 · Manager Meal/Entertainment	16.25	0.00	16.25
Total 6200 · OFFICE EXPENSE	21,905.38	20,080.06	1,825.32
6300 · Other Expenses			
6350 · Bank Charge	61.99	95.00	-33.01
6400 · Contributions & Subs	1,250.00	750.00	500.00
6600 · Membership Dues	6,184.00	6,064.00	120.00
8900 · Miscellaneous	0.00	25,000.00	-25,000.00
Total 6300 · Other Expenses	7,495.99	31,909.00	-24,413.01
6700 · INSURANCE			
6710 · Insurance - Liability	6,132.00	5,153.65	978.35
6720 · Insurance-Workers Comp.	858.34	354.79	503.55
Total 6700 · INSURANCE	6,990.34	5,508.44	1,481.90
6800 · Consulting Expense			
6810 · Audit	6,965.00	0.00	6,965.00
6900 · Engineering			
6901 · Eng. - General	80,973.25	56,842.75	24,130.50
6910 · Eng.-Assessments	17,934.34	12,967.25	4,967.09
6920 · Eng.- Barriers	4,927.00	0.00	4,927.00
Total 6900 · Engineering	103,834.59	69,810.00	34,024.59
6950 · Legal Service			
6951 · Legal-General	22,584.00	88,585.95	-66,001.95
6955 · Legal-BDCP/Waterfix/DCP	0.00	118.50	-118.50
6956 · Legal-CA Waterfix CEQA	22,394.32	34,311.70	-11,917.38
6957 · Legal - COA	4,732.80	10,863.00	-6,130.20
Total 6950 · Legal Service	49,711.12	133,879.15	-84,168.03
Total 6800 · Consulting Expense	160,510.71	203,689.15	-43,178.44
Total Expense	685,467.99	670,949.40	14,518.59
Net Ordinary Income	200,325.32	230,320.32	-29,995.00
Net Income	200,325.32	230,320.32	-29,995.00