

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
 July 1 through November 23, 2021

	Jul 1 - Nov 23, 21	Jul 1 - Nov 23, 20	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
<b>4010 · Assessments</b>	10,224.45	4,226.32	5,998.13
<b>4020 · Direct Billing</b>	24,533.60	6,773.56	17,760.04
<b>4040 · Interest</b>	91.00	0.00	91.00
<b>Total 4000 · Sacramento County</b>	34,849.05	10,999.88	23,849.17
<b>4100 · San Joaquin County</b>			
<b>4120 · Direct Billing</b>	181.64	112.60	69.04
<b>4140 · Interest</b>	38.00	233.98	-195.98
<b>Total 4100 · San Joaquin County</b>	219.64	346.58	-126.94
<b>4200 · Solano County</b>			
<b>4220 · Direct Billing</b>	7,251.66	1,198.80	6,052.86
<b>Total 4200 · Solano County</b>	7,251.66	1,198.80	6,052.86
<b>4300 · Yolo County</b>			
<b>4310 · Assessments</b>	22,337.71	21,465.39	872.32
<b>4320 · Direct Billing</b>	10,108.88	6,282.66	3,826.22
<b>4330 · Handling Charges</b>	-17.28	-28.24	10.96
<b>4340 · Interest</b>	65.96	254.84	-188.88
<b>Total 4300 · Yolo County</b>	32,495.27	27,974.65	4,520.62
<b>4400 · State of California</b>			
<b>4410 · Solano</b>	0.00	0.00	0.00
<b>4420 · Sacramento</b>	0.00	1,399.56	-1,399.56
<b>4430 · Yolo</b>	0.00	0.00	0.00
<b>Total 4400 · State of California</b>	0.00	1,399.56	-1,399.56
<b>7000 · Interest</b>	2,157.27	5,822.47	-3,665.20

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<b>7200 · Assessment Interest/Penalty</b>	0.00	2.10	-2.10
<b>Total Income</b>	76,972.89	47,744.04	29,228.85
<b>Gross Profit</b>	76,972.89	47,744.04	29,228.85
<b>Expense</b>			
<b>Payroll Expenses</b>	4.75	0.00	4.75
<b>Reconciliation Discrepancies</b>	0.07	0.00	0.07
<b>6100 · PAYROLL</b>			
<b>6150 · Labor/Staff Salary</b>			
<b>6151 · Taxes - Employer Share</b>	3,476.58	2,859.14	617.44
<b>6150 · Labor/Staff Salary - Other</b>	41,569.61	35,500.32	6,069.29
<b>Total 6150 · Labor/Staff Salary</b>	45,046.19	38,359.46	6,686.73
<b>6180 · Employee Benefit Expense</b>			
<b>6181 · Benefits - Retirement</b>	3,034.52	2,996.48	38.04
<b>6182 · Benefits-Unfunded Liability PER</b>	6,557.00	5,700.00	857.00
<b>6183 · Benefit - Health Insurance</b>	3,314.16	6,490.88	-3,176.72
<b>6184 · Benefit - Dental Insurance</b>	184.92	369.84	-184.92
<b>6185 · Benefit - Life Insurance</b>	96.00	208.00	-112.00
<b>6186 · Benefit - Vision Insurance</b>	46.80	93.60	-46.80
<b>Total 6180 · Employee Benefit Expense</b>	13,233.40	15,858.80	-2,625.40
<b>Total 6100 · PAYROLL</b>	58,279.59	54,218.26	4,061.33
<b>6200 · OFFICE EXPENSE</b>			
<b>6201 · Office Rental Deposit</b>	0.00	1,751.50	-1,751.50
<b>6205 · Service Agreement</b>	5,507.99	6,138.72	-630.73
<b>6210 · GASB 68 (PERS)</b>	700.00	700.00	0.00
<b>6215 · Office Supplies</b>	932.89	229.45	703.44
<b>6220 · Computer/Software</b>	52.82	15.00	37.82

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<b>6230 · Printing/Graphic Design</b>	545.58	0.00	545.58
<b>6235 · Notary Expense</b>	0.00	493.08	-493.08
<b>6240 · Cell Phone</b>	140.00	140.00	0.00
<b>6250 · Meeting Expense</b>	684.45	882.83	-198.38
<b>6260 · Director Fee</b>	3,900.00	1,900.00	2,000.00
<b>6265 · Director Election</b>	353.20	0.00	353.20
<b>Total 6200 · OFFICE EXPENSE</b>	12,816.93	12,250.58	566.35
<b>6300 · Other Expenses</b>			
<b>6350 · Bank Charge</b>	0.00	35.00	-35.00
<b>6400 · Contributions &amp; Subs</b>	1,250.00	750.00	500.00
<b>8900 · Miscellaneous</b>	0.00	25,000.00	-25,000.00
<b>Total 6300 · Other Expenses</b>	1,250.00	25,785.00	-24,535.00
<b>6700 · INSURANCE</b>			
<b>6710 · Insurance - Liability</b>	0.00	5,153.65	-5,153.65
<b>6720 · Insurance-Workers Comp.</b>	300.80	255.00	45.80
<b>Total 6700 · INSURANCE</b>	300.80	5,408.65	-5,107.85
<b>6800 · Consulting Expense</b>			
<b>6900 · Engineering</b>			
<b>6901 · Eng. - General</b>	34,629.75	24,068.75	10,561.00
<b>6910 · Eng.-Assessments</b>	16,609.09	12,466.75	4,142.34
<b>6920 · Eng.- Barriers</b>	673.75	0.00	673.75
<b>Total 6900 · Engineering</b>	51,912.59	36,535.50	15,377.09
<b>6950 · Legal Service</b>			
<b>6951 · Legal-General</b>	12,971.00	29,745.95	-16,774.95
<b>6955 · Legal-BDCP/Waterfix/DCP</b>	0.00	118.50	-118.50
<b>6956 · Legal-CA Waterfix CEQA</b>	5,928.42	15,630.26	-9,701.84

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6957 · Legal - COA	<u>2,940.00</u>	<u>4,187.00</u>	<u>-1,247.00</u>
Total 6950 · Legal Service	<u>21,839.42</u>	<u>49,681.71</u>	<u>-27,842.29</u>
Total 6800 · Consulting Expense	<u>73,752.01</u>	<u>86,217.21</u>	<u>-12,465.20</u>
Total Expense	<u>146,404.15</u>	<u>183,879.70</u>	<u>-37,475.55</u>
Net Ordinary Income	<u>-69,431.26</u>	<u>-136,135.66</u>	<u>66,704.40</u>
Net Income	<u><b>-69,431.26</b></u>	<u><b>-136,135.66</b></u>	<u><b>66,704.40</b></u>