

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2019 through January 29, 2020

| | <u>Jul 1, '19 - Jan 29, 20</u> |
|---|--------------------------------|
| Ordinary Income/Expense | |
| Income | |
| 4000 · Sacramento County | |
| 4010 · Assessments | 2,687.48 |
| 4020 · Direct Billing | 27,718.26 |
| 4030 · Handling Charges | 0.00 |
| 4040 · Interest | 1,319.95 |
| | <hr/> |
| Total 4000 · Sacramento County | 31,725.69 |
| 4100 · San Joaquin County | |
| 4110 · Assessments | 82.00 |
| 4120 · Direct Billing | 941.74 |
| 4130 · Handling Charges | 0.00 |
| 4140 · Interest | 0.00 |
| | <hr/> |
| Total 4100 · San Joaquin County | 1,023.74 |
| 4200 · Solano County | |
| 4210 · Assessments | 196,932.58 |
| 4220 · Direct Billing | 10,509.88 |
| 4230 · Handling Charges | -1,969.32 |
| 4240 · Interest | 0.00 |
| | <hr/> |
| Total 4200 · Solano County | 205,473.14 |
| 4300 · Yolo County | |
| 4310 · Assessments | 0.00 |
| 4320 · Direct Billing | 11,027.24 |
| 4330 · Handling Charges | -72.10 |
| 4340 · Interest | 698.40 |
| | <hr/> |
| Total 4300 · Yolo County | 11,653.54 |
| 4400 · State of California | |
| 4410 · Solano | 10,219.88 |
| 4420 · Sacramento | 2,408.14 |
| 4430 · Yolo | 73,824.99 |
| | <hr/> |
| Total 4400 · State of California | 86,453.01 |
| 7000 · Interest | 27.12 |
| 7200 · Assessment Interest/Penalty | 0.00 |
| | <hr/> |
| Total Income | 336,356.24 |
| Gross Profit | 336,356.24 |
| Expense | |
| 6000 · DWR CONTRACT | 307,864.41 |

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| | <u>Jul 1, '19 - Jan 29, 20</u> |
|--|--------------------------------|
| 6100 · PAYROLL | |
| 6150 · Labor/Staff Salary | |
| 6151 · Taxes - Employer Share | 2,013.15 |
| 6150 · Labor/Staff Salary - Other | 51,700.50 |
| Total 6150 · Labor/Staff Salary | <u>53,713.65</u> |
| 6180 · Employee Benefit Expense | |
| 6181 · Benefits - Retirement | 4,017.90 |
| 6182 · Benefits-Unfunded Liability PER | 5,031.00 |
| 6183 · Benefit - Health Insurance | 6,383.12 |
| 6184 · Benefit - Dental Insurance | 369.84 |
| 6185 · Benefit - Life Insurance | 202.00 |
| 6186 · Benefit - Vision Insurance | 93.60 |
| Total 6180 · Employee Benefit Expense | <u>16,097.46</u> |
| Total 6100 · PAYROLL | 69,811.11 |
| 6200 · OFFICE EXPENSE | |
| 6205 · Service Agreement | 5,000.04 |
| 6210 · GASB 68 (PERS) | 700.00 |
| 6215 · Office Supplies | 380.60 |
| 6220 · Computer/Software | 535.00 |
| 6225 · Office Furniture | 1,461.05 |
| 6230 · Printing/Graphic Design | 0.00 |
| 6240 · Cell Phone | 210.00 |
| 6245 · Conference | 30.00 |
| 6250 · Meeting Expense | 300.00 |
| 6255 · Director Expense/Travel | 408.60 |
| 6260 · Director Fee | 1,500.00 |
| 6265 · Director Election | 372.19 |
| 6275 · Manager Meal/Entertainment | 31.04 |
| Total 6200 · OFFICE EXPENSE | <u>10,928.52</u> |
| 6300 · Other Expenses | |
| 6350 · Bank Charge | 25.00 |
| 6400 · Contributions & Subs | 1,250.00 |
| 6600 · Membership Dues | 5,628.00 |
| 6300 · Other Expenses - Other | 28,091.81 |
| Total 6300 · Other Expenses | <u>34,994.81</u> |

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| | <u>Jul 1, '19 - Jan 29, 20</u> |
|--|--------------------------------|
| 6700 · INSURANCE | |
| 6710 · Insurance - Liability | 6,062.00 |
| 6720 · Insurance-Workers Comp. | 395.00 |
| | <hr/> |
| Total 6700 · INSURANCE | 6,457.00 |
| | |
| 6800 · Consulting Expense | |
| 6810 · Audit | 6,504.00 |
| 6900 · Engineering | |
| 6901 · Eng. - General | 10,704.92 |
| 6905 · Eng.-BDCP/ CA Waterfix | 0.00 |
| 6910 · Eng.-Assessments | 15,967.75 |
| 6911 · Eng.-Assessment Application | 0.00 |
| 6912 · Eng.- Delta WQCP Update | 4,408.50 |
| | <hr/> |
| Total 6900 · Engineering | 31,081.17 |
| | |
| 6950 · Legal Service | |
| 6951 · Legal-General | 26,021.20 |
| 6955 · Legal-BDCP/ CA Waterfix | 3,439.64 |
| 6956 · Legal-CA Waterfix CEQA | 111,184.96 |
| 6957 · Legal - COA | 72,234.64 |
| | <hr/> |
| Total 6950 · Legal Service | 212,880.44 |
| | |
| Total 6800 · Consulting Expense | 250,465.61 |
| | <hr/> |
| Total Expense | 680,521.46 |
| | <hr/> |
| Net Ordinary Income | -344,165.22 |
| | |
| Other Income/Expense | |
| Other Income | |
| Interest Income | 6,075.75 |
| | <hr/> |
| Total Other Income | 6,075.75 |
| | <hr/> |
| Net Other Income | 6,075.75 |
| | <hr/> |
| Net Income | -338,089.47 |
| | <hr/> <hr/> |

NORTH DELTA WATER AGENCY
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| | <u>Jul 1, '18 - Jan 29, 19</u> |
|---|--------------------------------|
| Ordinary Income/Expense | |
| Income | |
| 4000 · Sacramento County | |
| 4010 · Assessments | 0.00 |
| 4020 · Direct Billing | 26,932.37 |
| 4030 · Handling Charges | -516.85 |
| 4040 · Interest | 184.00 |
| | <hr/> |
| Total 4000 · Sacramento County | 26,599.52 |
| 4100 · San Joaquin County | |
| 4110 · Assessments | 43,123.05 |
| 4120 · Direct Billing | 894.49 |
| 4130 · Handling Charges | -812.67 |
| 4140 · Interest | 4.00 |
| | <hr/> |
| Total 4100 · San Joaquin County | 43,208.87 |
| 4200 · Solano County | |
| 4210 · Assessments | 189,363.90 |
| 4220 · Direct Billing | 11,553.68 |
| 4230 · Handling Charges | 0.00 |
| 4240 · Interest | 51.00 |
| | <hr/> |
| Total 4200 · Solano County | 200,968.58 |
| 4300 · Yolo County | |
| 4310 · Assessments | 215,310.10 |
| 4320 · Direct Billing | 13,583.98 |
| 4330 · Handling Charges | -3.48 |
| 4340 · Interest | 358.87 |
| | <hr/> |
| Total 4300 · Yolo County | 229,249.47 |
| 4400 · State of California | |
| 4410 · Solano | 0.00 |
| 4420 · Sacramento | 10,352.56 |
| 4430 · Yolo | 118.70 |
| | <hr/> |
| Total 4400 · State of California | 10,471.26 |
| 7000 · Interest | 7,070.61 |
| 7200 · Assessment Interest/Penalty | 8.00 |
| | <hr/> |
| Total Income | 517,576.31 |
| Gross Profit | 517,576.31 |
| Expense | |
| 6000 · DWR CONTRACT | 308,479.27 |

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| | <u>Jul 1, '18 - Jan 29, 19</u> |
|--|--------------------------------|
| 6100 · PAYROLL | |
| 6150 · Labor/Staff Salary | |
| 6151 · Taxes - Employer Share | 5,984.61 |
| 6150 · Labor/Staff Salary - Other | 50,195.46 |
| Total 6150 · Labor/Staff Salary | <u>56,180.07</u> |
| 6180 · Employee Benefit Expense | |
| 6181 · Benefits - Retirement | 3,699.12 |
| 6182 · Benefits-Unfunded Liability PER | 2,979.32 |
| 6183 · Benefit - Health Insurance | 7,698.64 |
| 6184 · Benefit - Dental Insurance | 462.30 |
| 6185 · Benefit - Life Insurance | 250.00 |
| 6186 · Benefit - Vision Insurance | 117.00 |
| Total 6180 · Employee Benefit Expense | <u>15,206.38</u> |
| Total 6100 · PAYROLL | 71,386.45 |
| 6200 · OFFICE EXPENSE | |
| 6205 · Service Agreement | 5,000.04 |
| 6210 · GASB 68 (PERS) | 700.00 |
| 6215 · Office Supplies | 565.86 |
| 6220 · Computer/Software | 380.99 |
| 6225 · Office Furniture | 0.00 |
| 6230 · Printing/Graphic Design | 875.00 |
| 6240 · Cell Phone | 210.00 |
| 6245 · Conference | 425.00 |
| 6250 · Meeting Expense | 300.00 |
| 6255 · Director Expense/Travel | 604.37 |
| 6260 · Director Fee | 1,500.00 |
| 6265 · Director Election | 0.00 |
| 6275 · Manager Meal/Entertainment | 32.55 |
| Total 6200 · OFFICE EXPENSE | <u>10,593.81</u> |
| 6300 · Other Expenses | |
| 6350 · Bank Charge | 25.00 |
| 6400 · Contributions & Subs | 1,250.00 |
| 6600 · Membership Dues | 6,895.00 |
| 6300 · Other Expenses - Other | 0.00 |
| Total 6300 · Other Expenses | <u>8,170.00</u> |

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| | <u>Jul 1, '18 - Jan 29, 19</u> |
|--|--------------------------------|
| 6700 · INSURANCE | |
| 6710 · Insurance - Liability | 5,832.00 |
| 6720 · Insurance-Workers Comp. | 635.21 |
| | <hr/> |
| Total 6700 · INSURANCE | 6,467.21 |
| | |
| 6800 · Consulting Expense | |
| 6810 · Audit | 0.00 |
| 6900 · Engineering | |
| 6901 · Eng. - General | 34,295.73 |
| 6905 · Eng.-BDCP/ CA Waterfix | 14,555.53 |
| 6910 · Eng.-Assessments | 22,671.75 |
| 6911 · Eng.-Assessment Application | 460.00 |
| 6912 · Eng.- Delta WQCP Update | 0.00 |
| | <hr/> |
| Total 6900 · Engineering | 71,983.01 |
| | |
| 6950 · Legal Service | |
| 6951 · Legal-General | 25,913.21 |
| 6955 · Legal-BDCP/ CA Waterfix | 51,835.32 |
| 6956 · Legal-CA Waterfix CEQA | 62,835.08 |
| 6957 · Legal - COA | 0.00 |
| | <hr/> |
| Total 6950 · Legal Service | 140,583.61 |
| | |
| Total 6800 · Consulting Expense | 212,566.62 |
| | |
| Total Expense | 617,663.36 |
| | |
| Net Ordinary Income | -100,087.05 |
| | |
| Other Income/Expense | |
| Other Income | |
| Interest Income | 0.00 |
| | <hr/> |
| Total Other Income | 0.00 |
| | |
| Net Other Income | 0.00 |
| | |
| Net Income | <u><u>-100,087.05</u></u> |

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| | <u>\$ Change</u> |
|---|------------------|
| Ordinary Income/Expense | |
| Income | |
| 4000 · Sacramento County | |
| 4010 · Assessments | 2,687.48 |
| 4020 · Direct Billing | 785.89 |
| 4030 · Handling Charges | 516.85 |
| 4040 · Interest | 1,135.95 |
| | <hr/> |
| Total 4000 · Sacramento County | 5,126.17 |
| 4100 · San Joaquin County | |
| 4110 · Assessments | -43,041.05 |
| 4120 · Direct Billing | 47.25 |
| 4130 · Handling Charges | 812.67 |
| 4140 · Interest | -4.00 |
| | <hr/> |
| Total 4100 · San Joaquin County | -42,185.13 |
| 4200 · Solano County | |
| 4210 · Assessments | 7,568.68 |
| 4220 · Direct Billing | -1,043.80 |
| 4230 · Handling Charges | -1,969.32 |
| 4240 · Interest | -51.00 |
| | <hr/> |
| Total 4200 · Solano County | 4,504.56 |
| 4300 · Yolo County | |
| 4310 · Assessments | -215,310.10 |
| 4320 · Direct Billing | -2,556.74 |
| 4330 · Handling Charges | -68.62 |
| 4340 · Interest | 339.53 |
| | <hr/> |
| Total 4300 · Yolo County | -217,595.93 |
| 4400 · State of California | |
| 4410 · Solano | 10,219.88 |
| 4420 · Sacramento | -7,944.42 |
| 4430 · Yolo | 73,706.29 |
| | <hr/> |
| Total 4400 · State of California | 75,981.75 |
| 7000 · Interest | -7,043.49 |
| 7200 · Assessment Interest/Penalty | -8.00 |
| | <hr/> |
| Total Income | -181,220.07 |
| Gross Profit | -181,220.07 |
| Expense | |
| 6000 · DWR CONTRACT | -614.86 |

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| | <u>\$ Change</u> |
|--|------------------|
| 6100 · PAYROLL | |
| 6150 · Labor/Staff Salary | |
| 6151 · Taxes - Employer Share | -3,971.46 |
| 6150 · Labor/Staff Salary - Other | 1,505.04 |
| Total 6150 · Labor/Staff Salary | -2,466.42 |
| 6180 · Employee Benefit Expense | |
| 6181 · Benefits - Retirement | 318.78 |
| 6182 · Benefits-Unfunded Liability PER | 2,051.68 |
| 6183 · Benefit - Health Insurance | -1,315.52 |
| 6184 · Benefit - Dental Insurance | -92.46 |
| 6185 · Benefit - Life Insurance | -48.00 |
| 6186 · Benefit - Vision Insurance | -23.40 |
| Total 6180 · Employee Benefit Expense | 891.08 |
| Total 6100 · PAYROLL | -1,575.34 |
| 6200 · OFFICE EXPENSE | |
| 6205 · Service Agreement | 0.00 |
| 6210 · GASB 68 (PERS) | 0.00 |
| 6215 · Office Supplies | -185.26 |
| 6220 · Computer/Software | 154.01 |
| 6225 · Office Furniture | 1,461.05 |
| 6230 · Printing/Graphic Design | -875.00 |
| 6240 · Cell Phone | 0.00 |
| 6245 · Conference | -395.00 |
| 6250 · Meeting Expense | 0.00 |
| 6255 · Director Expense/Travel | -195.77 |
| 6260 · Director Fee | 0.00 |
| 6265 · Director Election | 372.19 |
| 6275 · Manager Meal/Entertainment | -1.51 |
| Total 6200 · OFFICE EXPENSE | 334.71 |
| 6300 · Other Expenses | |
| 6350 · Bank Charge | 0.00 |
| 6400 · Contributions & Subs | 0.00 |
| 6600 · Membership Dues | -1,267.00 |
| 6300 · Other Expenses - Other | 28,091.81 |
| Total 6300 · Other Expenses | 26,824.81 |

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| | <u>\$ Change</u> |
|--|---------------------------|
| 6700 · INSURANCE | |
| 6710 · Insurance - Liability | 230.00 |
| 6720 · Insurance-Workers Comp. | -240.21 |
| | <hr/> |
| Total 6700 · INSURANCE | -10.21 |
| | |
| 6800 · Consulting Expense | |
| 6810 · Audit | 6,504.00 |
| 6900 · Engineering | |
| 6901 · Eng. - General | -23,590.81 |
| 6905 · Eng.-BDCP/ CA Waterfix | -14,555.53 |
| 6910 · Eng.-Assessments | -6,704.00 |
| 6911 · Eng.-Assessment Application | -460.00 |
| 6912 · Eng.- Delta WQCP Update | 4,408.50 |
| | <hr/> |
| Total 6900 · Engineering | -40,901.84 |
| | |
| 6950 · Legal Service | |
| 6951 · Legal-General | 107.99 |
| 6955 · Legal-BDCP/ CA Waterfix | -48,395.68 |
| 6956 · Legal-CA Waterfix CEQA | 48,349.88 |
| 6957 · Legal - COA | 72,234.64 |
| | <hr/> |
| Total 6950 · Legal Service | 72,296.83 |
| | |
| Total 6800 · Consulting Expense | 37,898.99 |
| | <hr/> |
| Total Expense | 62,858.10 |
| | <hr/> |
| Net Ordinary Income | -244,078.17 |
| | |
| Other Income/Expense | |
| Other Income | |
| Interest Income | 6,075.75 |
| | <hr/> |
| Total Other Income | 6,075.75 |
| | <hr/> |
| Net Other Income | 6,075.75 |
| | <hr/> |
| Net Income | <u><u>-238,002.42</u></u> |