

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
July 1, 2021 through January 27, 2022

	Jul 1, '21 - Jan 27, 22	Jul 1, '20 - Jan 27, 21	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	13,650.02	4,226.32	9,423.70
4020 · Direct Billing	25,453.44	23,743.54	1,709.90
4040 · Interest	91.00	163.36	-72.36
<b>Total 4000 · Sacramento County</b>	39,194.46	28,133.22	11,061.24
<b>4100 · San Joaquin County</b>			
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	38.00	233.98	-195.98
<b>Total 4100 · San Joaquin County</b>	47,395.11	84,603.20	-37,208.09
<b>4200 · Solano County</b>			
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
<b>Total 4200 · Solano County</b>	217,510.09	213,076.16	4,433.93
<b>4300 · Yolo County</b>			
4310 · Assessments	260,383.04	21,465.39	238,917.65
4320 · Direct Billing	13,649.10	12,392.26	1,256.84
4330 · Handling Charges	-21.42	-28.24	6.82
4340 · Interest	100.01	254.84	-154.83
<b>Total 4300 · Yolo County</b>	274,110.73	34,084.25	240,026.48
<b>4400 · State of California</b>			
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
<b>Total 4400 · State of California</b>	90,573.30	87,931.07	2,642.23
7000 · Interest	2,157.27	7,429.48	-5,272.21
7200 · Assessment Interest/Penalty	0.00	2.10	-2.10
<b>Total Income</b>	670,940.96	455,259.48	215,681.48
<b>Gross Profit</b>	670,940.96	455,259.48	215,681.48
<b>Expense</b>			
Reconciliation Discrepancies	0.37	0.00	0.37
6000 · DWR CONTRACT	382,646.39	307,859.01	74,787.38
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	4,950.93	4,369.03	581.90
6150 · Labor/Staff Salary - Other	59,852.29	53,250.48	6,601.81
<b>Total 6150 · Labor/Staff Salary</b>	64,803.22	57,619.51	7,183.71
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	3,793.15	4,494.72	-701.57
6182 · Benefits-Unfunded Liability PER	7,315.63	5,700.00	1,615.63
6183 · Benefit - Health Insurance	4,888.40	8,976.50	-4,088.10
6184 · Benefit - Dental Insurance	277.38	508.53	-231.15
6185 · Benefit - Life Insurance	149.00	286.00	-137.00

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6186 · Benefit - Vision Insurance	70.20	128.70	-58.50
<b>Total 6180 · Employee Benefit Expense</b>	<b>16,493.76</b>	<b>20,094.45</b>	<b>-3,600.69</b>
<b>Total 6100 · PAYROLL</b>	<b>81,296.98</b>	<b>77,713.96</b>	<b>3,583.02</b>
<b>6200 · OFFICE EXPENSE</b>			
6201 · Office Rental Deposit	0.00	1,751.50	-1,751.50
6205 · Service Agreement	7,174.67	8,638.74	-1,464.07
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	1,994.24	240.15	1,754.09
6220 · Computer/Software	612.93	652.61	-39.68
6230 · Printing/Graphic Design	545.58	0.00	545.58
6235 · Notary Expense	0.00	493.08	-493.08
6240 · Cell Phone	210.00	245.00	-35.00
6250 · Meeting Expense	949.45	1,032.83	-83.38
6260 · Director Fee	4,900.00	3,900.00	1,000.00
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
<b>Total 6200 · OFFICE EXPENSE</b>	<b>17,460.32</b>	<b>17,653.91</b>	<b>-193.59</b>
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	15.00	60.00	-45.00
6400 · Contributions & Subs	1,250.00	750.00	500.00
6600 · Membership Dues	6,184.00	7,580.00	-1,396.00
8900 · Miscellaneous	0.00	25,000.00	-25,000.00
<b>Total 6300 · Other Expenses</b>	<b>7,449.00</b>	<b>33,390.00</b>	<b>-25,941.00</b>
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	6,132.00	5,153.65	978.35
6720 · Insurance-Workers Comp.	300.80	472.49	-171.69
<b>Total 6700 · INSURANCE</b>	<b>6,432.80</b>	<b>5,626.14</b>	<b>806.66</b>
<b>6800 · Consulting Expense</b>			
6900 · Engineering			
6901 · Eng. - General	55,896.25	49,608.00	6,288.25
6910 · Eng.-Assessments	16,609.09	12,967.25	3,641.84
6920 · Eng.- Barriers	796.25	0.00	796.25
<b>Total 6900 · Engineering</b>	<b>73,301.59</b>	<b>62,575.25</b>	<b>10,726.34</b>
6950 · Legal Service			
6951 · Legal-General	22,584.00	75,314.95	-52,730.95
6955 · Legal-BDCP/Waterfix/DCP	0.00	118.50	-118.50
6956 · Legal-CA Waterfix CEQA	13,043.26	28,453.76	-15,410.50
6957 · Legal - COA	2,940.00	10,863.00	-7,923.00
<b>Total 6950 · Legal Service</b>	<b>38,567.26</b>	<b>114,750.21</b>	<b>-76,182.95</b>
<b>Total 6800 · Consulting Expense</b>	<b>111,868.85</b>	<b>177,325.46</b>	<b>-65,456.61</b>
<b>Total Expense</b>	<b>607,154.71</b>	<b>619,568.48</b>	<b>-12,413.77</b>
<b>Net Ordinary Income</b>	<b>63,786.25</b>	<b>-164,309.00</b>	<b>228,095.25</b>
<b>Net Income</b>	<b>63,786.25</b>	<b>-164,309.00</b>	<b>228,095.25</b>