

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
 July 1 through November 26, 2019

| | Jul 1 - Nov 26, 19 | Jul 1 - Nov 26, 18 | \$ Change |
|--|--------------------|--------------------|-----------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 4000 · Sacramento County | | | |
| 4010 · Assessments | 0.00 | -5,910.52 | 5,910.52 |
| 4020 · Direct Billing | 23,202.12 | 6,912.05 | 16,290.07 |
| 4030 · Handling Charges | 0.00 | -516.85 | 516.85 |
| 4040 · Interest | 1,319.95 | 184.00 | 1,135.95 |
| Total 4000 · Sacramento County | 24,522.07 | 668.68 | 23,853.39 |
| 4100 · San Joaquin County | | | |
| 4110 · Assessments | 82.00 | 59.10 | 22.90 |
| 4120 · Direct Billing | 878.36 | 671.63 | 206.73 |
| 4140 · Interest | 0.00 | 4.00 | -4.00 |
| Total 4100 · San Joaquin County | 960.36 | 734.73 | 225.63 |
| 4200 · Solano County | | | |
| 4210 · Assessments | 0.00 | 0.00 | 0.00 |
| 4220 · Direct Billing | 530.74 | 1,473.51 | -942.77 |
| 4240 · Interest | 0.00 | 51.00 | -51.00 |
| Total 4200 · Solano County | 530.74 | 1,524.51 | -993.77 |
| 4300 · Yolo County | | | |
| 4310 · Assessments | 0.00 | 0.00 | 0.00 |
| 4320 · Direct Billing | 2,040.96 | 9,675.68 | -7,634.72 |
| 4330 · Handling Charges | -72.10 | 0.00 | -72.10 |
| 4340 · Interest | 698.40 | 292.99 | 405.41 |
| Total 4300 · Yolo County | 2,667.26 | 9,968.67 | -7,301.41 |
| 4400 · State of California | | | |
| 4410 · Solano | 9.96 | 0.00 | 9.96 |
| 4420 · Sacramento | 0.00 | 2,586.68 | -2,586.68 |
| Total 4400 · State of California | 9.96 | 2,586.68 | -2,576.72 |
| 7000 · Interest | 15.75 | 3,445.92 | -3,430.17 |
| 7200 · Assessment Interest/Penalty | 0.00 | 8.00 | -8.00 |
| Total Income | 28,706.14 | 18,937.19 | 9,768.95 |
| Gross Profit | 28,706.14 | 18,937.19 | 9,768.95 |
| Expense | | | |
| 6100 · PAYROLL | | | |
| 6150 · Labor/Staff Salary | | | |
| 6151 · Taxes - Employer Share | 665.17 | 2,649.77 | -1,984.60 |
| 6150 · Labor/Staff Salary - Other | 34,473.50 | 33,463.64 | 1,009.86 |
| Total 6150 · Labor/Staff Salary | 35,138.67 | 36,113.41 | -974.74 |
| 6180 · Employee Benefit Expense | | | |
| 6181 · Benefits - Retirement | 3,352.94 | 2,466.08 | 886.86 |
| 6182 · Benefits-Unfunded Liability PER | 5,031.00 | 2,097.32 | 2,933.68 |
| 6183 · Benefit - Health Insurance | 5,553.80 | 4,583.88 | 969.92 |
| 6184 · Benefit - Dental Insurance | 323.61 | 277.38 | 46.23 |
| 6185 · Benefit - Life Insurance | 175.00 | 150.00 | 25.00 |
| 6186 · Benefit - Vision Insurance | 81.90 | 70.20 | 11.70 |
| Total 6180 · Employee Benefit Expense | 14,518.25 | 9,644.86 | 4,873.39 |

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| Total 6100 · PAYROLL | 49,656.92 | 45,758.27 | 3,898.65 |
| 6200 · OFFICE EXPENSE | | | |
| 6205 · Service Agreement | 4,166.70 | 3,333.36 | 833.34 |
| 6210 · GASB 68 (PERS) | 700.00 | 700.00 | 0.00 |
| 6215 · Office Supplies | 307.79 | 286.65 | 21.14 |
| 6220 · Computer/Software | 210.00 | 0.00 | 210.00 |
| 6230 · Printing/Graphic Design | 0.00 | 875.00 | -875.00 |
| 6240 · Cell Phone | 175.00 | 140.00 | 35.00 |
| 6245 · Conference | 30.00 | 425.00 | -395.00 |
| 6250 · Meeting Expense | 300.00 | 300.00 | 0.00 |
| 6255 · Director Expense/Travel | 266.95 | 462.72 | -195.77 |
| 6260 · Director Fee | 1,100.00 | 1,200.00 | -100.00 |
| 6265 · Director Election | 372.19 | 0.00 | 372.19 |
| Total 6200 · OFFICE EXPENSE | 7,628.63 | 7,722.73 | -94.10 |
| 6300 · Other Expenses | | | |
| 6400 · Contributions & Subs | 1,250.00 | 1,250.00 | 0.00 |
| 6600 · Membership Dues | 7,035.00 | 6,895.00 | 140.00 |
| 6300 · Other Expenses - Other | 25,000.00 | 0.00 | 25,000.00 |
| Total 6300 · Other Expenses | 33,285.00 | 8,145.00 | 25,140.00 |
| 6700 · INSURANCE | | | |
| 6710 · Insurance - Liability | 6,062.00 | 5,832.00 | 230.00 |
| 6720 · Insurance-Workers Comp. | 395.00 | 445.50 | -50.50 |
| Total 6700 · INSURANCE | 6,457.00 | 6,277.50 | 179.50 |
| 6800 · Consulting Expense | | | |
| 6900 · Engineering | | | |
| 6901 · Eng. - General | 10,704.92 | 13,102.74 | -2,397.82 |
| 6905 · Eng.-BD/CP/ CA Waterfix | 0.00 | 12,755.73 | -12,755.73 |
| 6910 · Eng.-Assessments | 15,967.75 | 17,355.50 | -1,387.75 |
| 6911 · Eng.-Assessment Application | 0.00 | 460.00 | -460.00 |
| 6912 · Eng.- Delta WQCP Update | 4,408.50 | 0.00 | 4,408.50 |
| Total 6900 · Engineering | 31,081.17 | 43,673.97 | -12,592.80 |
| 6950 · Legal Service | | | |
| 6951 · Legal-General | 25,375.20 | 20,765.68 | 4,609.52 |
| 6955 · Legal-BD/CP/ CA Waterfix | 3,439.64 | 31,039.26 | -27,599.62 |
| 6956 · Legal-CA Waterfix CEQA | 98,239.96 | 37,860.22 | 60,379.74 |
| 6957 · Legal - COA | 67,699.09 | 0.00 | 67,699.09 |
| Total 6950 · Legal Service | 194,753.89 | 89,665.16 | 105,088.73 |
| Total 6800 · Consulting Expense | 225,835.06 | 133,339.13 | 92,495.93 |
| Total Expense | 322,862.61 | 201,242.63 | 121,619.98 |
| Net Ordinary Income | -294,156.47 | -182,305.44 | -111,851.03 |
| Other Income/Expense | | | |
| Other Income | | | |
| Interest Income | 6,075.75 | 0.00 | 6,075.75 |
| Total Other Income | 6,075.75 | 0.00 | 6,075.75 |
| Net Other Income | 6,075.75 | 0.00 | 6,075.75 |

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| Net Income | <u>-288,080.72</u> | <u>-182,305.44</u> | <u>-105,775.28</u> |