

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1 through September 26, 2018

	Jul 1 - Sep 26, 18	Jul 1 - Sep 26, 17	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	6,132.52	0.00	6,132.52
4030 · Handling Charges	-516.85	0.00	-516.85
4040 · Interest	184.00	0.00	184.00
Total 4000 · Sacramento County	5,799.67	0.00	5,799.67
4200 · Solano County			
4220 · Direct Billing	0.00	36.00	-36.00
4240 · Interest	51.00	0.00	51.00
Total 4200 · Solano County	51.00	36.00	15.00
4300 · Yolo County			
4310 · Assessments	19,766.64	-20,079.17	39,845.81
4340 · Interest	292.99	0.00	292.99
Total 4300 · Yolo County	20,059.63	-20,079.17	40,138.80
4400 · State of California			
4420 · Sacramento	1,268.66	0.00	1,268.66
Total 4400 · State of California	1,268.66	0.00	1,268.66
7000 · Interest	66.09	104.70	-38.61
7200 · Assessment Interest/Penalty	0.00	1.18	-1.18
Total Income	27,245.05	-19,937.29	47,182.34
Gross Profit	27,245.05	-19,937.29	47,182.34
Expense			
6000 · DWR CONTRACT	0.00	-308,494.40	308,494.40
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	1,340.18	1,334.43	5.75
6150 · Labor/Staff Salary - Other	16,731.82	16,244.84	486.98
Total 6150 · Labor/Staff Salary	18,072.00	17,579.27	492.73
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	1,233.04	1,133.30	99.74
6182 · Benefits-Unfunded Liability PER	333.32	666.11	-332.79
6183 · Benefit - Health Insurance	4,583.88	3,657.50	926.38
6184 · Benefit - Dental Insurance	277.38	231.15	46.23
6185 · Benefit - Life Insurance	150.00	92.50	57.50
6186 · Benefit - Vision Insurance	70.20	58.50	11.70
Total 6180 · Employee Benefit Expense	6,647.82	5,839.06	808.76
Total 6100 · PAYROLL	24,719.82	23,418.33	1,301.49
6200 · OFFICE EXPENSE			
6205 · Service Agreement	1,666.68	1,100.00	566.68
6210 · GASB 68 (PERS)	0.00	700.00	-700.00
6215 · Office Supplies	9.55	22.40	-12.85
6220 · Computer/Software	0.00	94.97	-94.97
6230 · Printing/Graphic Design	0.00	178.59	-178.59
6240 · Cell Phone	70.00	35.00	35.00
6245 · Conference	425.00	0.00	425.00

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6250 · Meeting Expense	300.00	300.00	0.00
6255 · Director Expense/Travel	278.56	16.80	261.76
6260 · Director Fee	800.00	400.00	400.00
Total 6200 · OFFICE EXPENSE	3,549.79	2,847.76	702.03
6300 · Other Expenses			
6400 · Contributions & Subs	750.00	750.00	0.00
Total 6300 · Other Expenses	750.00	750.00	0.00
6700 · INSURANCE			
6720 · Insurance-Workers Comp.	222.75	347.75	-125.00
Total 6700 · INSURANCE	222.75	347.75	-125.00
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	9,552.54	8,000.50	1,552.04
6905 · Eng.-BDCP/ CA Waterfix	65,093.05	460.00	64,633.05
6910 · Eng.-Assessments	12,490.00	0.00	12,490.00
6911 · Eng.-Assessment Application	11,524.75	0.00	11,524.75
Total 6900 · Engineering	98,660.34	8,460.50	90,199.84
6950 · Legal Service			
6951 · Legal-General	24,837.00	993.00	23,844.00
6955 · Legal-BDCP/ CA Waterfix	42,784.26	2,310.00	40,474.26
6956 · Legal-CA Waterfix CEQA	38,189.35	0.00	38,189.35
Total 6950 · Legal Service	105,810.61	3,303.00	102,507.61
Total 6800 · Consulting Expense	204,470.95	11,763.50	192,707.45
Total Expense	233,713.31	-269,367.06	503,080.37
Net Ordinary Income	-206,468.26	249,429.77	-455,898.03
Net Income	-206,468.26	249,429.77	-455,898.03