

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
 July 1, 2018 through April 3, 2019

	Jul 1, '18 - Apr 3, 19	Jul 1, '17 - Apr 3, 18	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	203,893.32	197,652.86	6,240.46
4020 · Direct Billing	27,208.15	24,440.97	2,767.18
4030 · Handling Charges	-1,913.93	-1,221.30	-692.63
4040 · Interest	184.00	9.00	175.00
<b>Total 4000 · Sacramento County</b>	<u>229,371.54</u>	<u>220,881.53</u>	<u>8,490.01</u>
<b>4100 · San Joaquin County</b>			
4110 · Assessments	43,123.05	41,449.01	1,674.04
4120 · Direct Billing	894.49	880.71	13.78
4130 · Handling Charges	-812.67	-756.27	-56.40
4140 · Interest	97.00	0.00	97.00
<b>Total 4100 · San Joaquin County</b>	<u>43,301.87</u>	<u>41,573.45</u>	<u>1,728.42</u>
<b>4200 · Solano County</b>			
4210 · Assessments	189,363.90	179,333.23	10,030.67
4220 · Direct Billing	11,573.00	33,219.28	-21,646.28
4230 · Handling Charges	0.00	-1,793.33	1,793.33
4240 · Interest	51.00	0.00	51.00
<b>Total 4200 · Solano County</b>	<u>200,987.90</u>	<u>210,759.18</u>	<u>-9,771.28</u>
<b>4300 · Yolo County</b>			
4310 · Assessments	235,076.74	209,314.66	25,762.08
4320 · Direct Billing	14,637.28	11,614.50	3,022.78
4330 · Handling Charges	-3.48	-31.61	28.13
4340 · Interest	358.87	218.22	140.65
<b>Total 4300 · Yolo County</b>	<u>250,069.41</u>	<u>221,115.77</u>	<u>28,953.64</u>
<b>4400 · State of California</b>			
4420 · Sacramento	10,352.56	6,756.74	3,595.82
4430 · Yolo	118.70	268,598.82	-268,480.12
<b>Total 4400 · State of California</b>	<u>10,471.26</u>	<u>275,355.56</u>	<u>-264,884.30</u>
7000 · Interest	275.94	2,277.44	-2,001.50
7200 · Assessment Interest/Penalty	147.10	1.18	145.92
<b>Total Income</b>	<u>734,625.02</u>	<u>971,964.11</u>	<u>-237,339.09</u>
<b>Gross Profit</b>	734,625.02	971,964.11	-237,339.09
<b>Expense</b>			
Reconciliation Discrepancies	-0.01	0.00	-0.01
6000 · DWR CONTRACT	308,479.27	308,494.41	-15.14
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	7,933.69	5,781.86	2,151.83
6150 · Labor/Staff Salary - Other	75,293.19	73,126.78	2,166.41
<b>Total 6150 · Labor/Staff Salary</b>	<u>83,226.88</u>	<u>78,908.64</u>	<u>4,318.24</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	5,548.68	6,203.65	-654.97
6182 · Benefits-Unfunded Liability PER	3,860.74	2,664.87	1,195.87
6183 · Benefit - Health Insurance	6,851.73	6,713.42	138.31
6184 · Benefit - Dental Insurance	462.30	416.07	46.23
6185 · Benefit - Life Insurance	250.00	192.50	57.50

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6186 · Benefit - Vision Insurance	117.00	105.30	11.70
<b>Total 6180 · Employee Benefit Expense</b>	<b>17,090.45</b>	<b>16,295.81</b>	<b>794.64</b>
<b>Total 6100 · PAYROLL</b>	<b>100,317.33</b>	<b>95,204.45</b>	<b>5,112.88</b>
<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	7,500.06	9,900.00	-2,399.94
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies			
Office Supplies	277.10	0.00	277.10
6215 · Office Supplies - Other	334.66	117.70	216.96
<b>Total 6215 · Office Supplies</b>	<b>611.76</b>	<b>117.70</b>	<b>494.06</b>
6220 · Computer/Software	769.36	611.79	157.57
6230 · Printing/Graphic Design	875.00	425.40	449.60
6240 · Cell Phone	315.00	320.00	-5.00
6245 · Conference	845.31	-224.50	1,069.81
6250 · Meeting Expense	600.00	600.00	0.00
6255 · Director Expense/Travel	746.02	417.90	328.12
6260 · Director Fee	1,900.00	1,700.00	200.00
6265 · Director Election	0.00	284.85	-284.85
6275 · Manager Meal/Entertainment	32.55	21.71	10.84
<b>Total 6200 · OFFICE EXPENSE</b>	<b>14,895.06</b>	<b>14,874.85</b>	<b>20.21</b>
<b>6300 · Other Expenses</b>			
6350 · Bank Charge	25.00	0.00	25.00
6400 · Contributions & Subs	1,250.00	1,250.00	0.00
6600 · Membership Dues	5,516.00	5,830.00	-314.00
<b>Total 6300 · Other Expenses</b>	<b>6,791.00</b>	<b>7,080.00</b>	<b>-289.00</b>
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	5,832.00	5,980.00	-148.00
6720 · Insurance-Workers Comp.	635.21	492.05	143.16
<b>Total 6700 · INSURANCE</b>	<b>6,467.21</b>	<b>6,472.05</b>	<b>-4.84</b>
<b>6800 · Consulting Expense</b>			
6900 · Engineering			
6901 · Eng. - General	58,128.09	18,073.83	40,054.26
6905 · Eng.-BD/CP/ CA Waterfix	83,362.81	12,883.00	70,479.81
6910 · Eng.-Assessments	26,005.00	5,964.00	20,041.00
6911 · Eng.-Assessment Application	11,524.75	17,298.75	-5,774.00
<b>Total 6900 · Engineering</b>	<b>179,020.65</b>	<b>54,219.58</b>	<b>124,801.07</b>
6950 · Legal Service			
6951 · Legal-General	29,700.21	34,027.56	-4,327.35
6955 · Legal-BD/CP/ CA Waterfix	60,613.12	88,354.33	-27,741.21
6956 · Legal-CA Waterfix CEQA	92,192.49	47,056.00	45,136.49
<b>Total 6950 · Legal Service</b>	<b>182,505.82</b>	<b>169,437.89</b>	<b>13,067.93</b>
<b>Total 6800 · Consulting Expense</b>	<b>361,526.47</b>	<b>223,657.47</b>	<b>137,869.00</b>
<b>Total Expense</b>	<b>798,476.33</b>	<b>655,783.23</b>	<b>142,693.10</b>
<b>Net Ordinary Income</b>	<b>-63,851.31</b>	<b>316,180.88</b>	<b>-380,032.19</b>
<b>Other Income/Expense</b>			

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<b>Other Income</b>			
<b>Interest Income</b>	3,211.92	2,040.70	1,171.22
<b>Total Other Income</b>	3,211.92	2,040.70	1,171.22
<b>Net Other Income</b>	3,211.92	2,040.70	1,171.22
<b>Net Income</b>	<u><u>-60,639.39</u></u>	<u><u>318,221.58</u></u>	<u><u>-378,860.97</u></u>