

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
 July 1 through November 29, 2018

	Jul 1 - Nov 29, 18	Jul 1 - Nov 29, 17	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	6,132.52	0.00	6,132.52
4020 · Direct Billing	9,413.43	6,689.35	2,724.08
4030 · Handling Charges	-516.85	0.00	-516.85
4040 · Interest	184.00	0.00	184.00
Total 4000 · Sacramento County	<u>15,213.10</u>	<u>6,689.35</u>	<u>8,523.75</u>
4100 · San Joaquin County			
4110 · Assessments	59.10	0.00	59.10
4120 · Direct Billing	671.63	834.21	-162.58
4140 · Interest	4.00	0.00	4.00
Total 4100 · San Joaquin County	<u>734.73</u>	<u>834.21</u>	<u>-99.48</u>
4200 · Solano County			
4220 · Direct Billing	6,969.41	7,692.22	-722.81
4240 · Interest	51.00	0.00	51.00
Total 4200 · Solano County	<u>7,020.41</u>	<u>7,692.22</u>	<u>-671.81</u>
4300 · Yolo County			
4310 · Assessments	19,766.64	-20,079.17	39,845.81
4320 · Direct Billing	10,078.42	9,506.64	571.78
4340 · Interest	292.99	0.00	292.99
Total 4300 · Yolo County	<u>30,138.05</u>	<u>-10,572.53</u>	<u>40,710.58</u>
4400 · State of California			
4420 · Sacramento	2,586.68	148.10	2,438.58
4430 · Yolo	0.00	133,165.78	-133,165.78
Total 4400 · State of California	<u>2,586.68</u>	<u>133,313.88</u>	<u>-130,727.20</u>
7000 · Interest	234.00	2,047.64	-1,813.64
7200 · Assessment Interest/Penalty	8.00	1.18	6.82
Total Income	<u>55,934.97</u>	<u>140,005.95</u>	<u>-84,070.98</u>
Gross Profit	55,934.97	140,005.95	-84,070.98
Expense			
6000 · DWR CONTRACT	0.00	0.00	0.00
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	2,649.77	2,629.71	20.06
6150 · Labor/Staff Salary - Other	33,470.14	32,496.18	973.96
Total 6150 · Labor/Staff Salary	<u>36,119.91</u>	<u>35,125.89</u>	<u>994.02</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	2,466.08	3,937.05	-1,470.97
6182 · Benefits-Unfunded Liability PER	1,656.32	1,665.49	-9.17
6183 · Benefit - Health Insurance	6,111.84	5,120.50	991.34
6184 · Benefit - Dental Insurance	369.84	323.61	46.23
6185 · Benefit - Life Insurance	200.00	129.50	70.50
6186 · Benefit - Vision Insurance	93.60	81.90	11.70
Total 6180 · Employee Benefit Expense	<u>10,897.68</u>	<u>11,258.05</u>	<u>-360.37</u>

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Total 6100 · PAYROLL	47,017.59	46,383.94	633.65
6200 · OFFICE EXPENSE			
6205 · Service Agreement	3,333.36	3,300.00	33.36
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	9.55	29.05	-19.50
Total 6215 · Office Supplies	286.65	29.05	257.60
6220 · Computer/Software	0.00	171.84	-171.84
6230 · Printing/Graphic Design	875.00	425.40	449.60
6240 · Cell Phone	140.00	105.00	35.00
6245 · Conference	425.00	125.00	300.00
6250 · Meeting Expense	300.00	300.00	0.00
6255 · Director Expense/Travel	462.72	275.80	186.92
6260 · Director Fee	1,200.00	1,100.00	100.00
6265 · Director Election	0.00	284.85	-284.85
Total 6200 · OFFICE EXPENSE	7,722.73	6,816.94	905.79
6300 · Other Expenses			
6400 · Contributions & Subs	1,250.00	750.00	500.00
6600 · Membership Dues	6,895.00	5,830.00	1,065.00
Total 6300 · Other Expenses	8,145.00	6,580.00	1,565.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,832.00	5,980.00	-148.00
6720 · Insurance-Workers Comp.	445.50	695.50	-250.00
Total 6700 · INSURANCE	6,277.50	6,675.50	-398.00
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	19,844.28	9,457.50	10,386.78
6905 · Eng.-BDCP/ CA Waterfix	70,449.55	460.00	69,989.55
6910 · Eng.-Assessments	20,599.25	1,620.00	18,979.25
6911 · Eng.-Assessment Application	11,524.75	2,846.00	8,678.75
Total 6900 · Engineering	122,417.83	14,383.50	108,034.33
6950 · Legal Service			
6951 · Legal-General	28,054.18	4,432.00	23,622.18
6955 · Legal-BDCP/ CA Waterfix	47,328.64	29,439.61	17,889.03
6956 · Legal-CA Waterfix CEQA	52,857.74	35,732.36	17,125.38
Total 6950 · Legal Service	128,240.56	69,603.97	58,636.59
Total 6800 · Consulting Expense	250,658.39	83,987.47	166,670.92
Total Expense	319,821.21	150,443.85	169,377.36
Net Ordinary Income	-263,886.24	-10,437.90	-253,448.34
Net Income	-263,886.24	-10,437.90	-253,448.34