

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
 July 1 through September 25, 2019

	Jul 1 - Sep 25, 19	Jul 1 - Sep 25, 18	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	4,004.12	6,132.52	-2,128.40
4030 · Handling Charges	0.00	-516.85	516.85
4040 · Interest	1,319.95	184.00	1,135.95
<b>Total 4000 · Sacramento County</b>	5,324.07	5,799.67	-475.60
<b>4100 · San Joaquin County</b>			
4110 · Assessments	73.00	0.00	73.00
<b>Total 4100 · San Joaquin County</b>	73.00	0.00	73.00
<b>4200 · Solano County</b>			
4210 · Assessments	515.06	0.00	515.06
4240 · Interest	0.00	51.00	-51.00
<b>Total 4200 · Solano County</b>	515.06	51.00	464.06
<b>4300 · Yolo County</b>			
4310 · Assessments	17,831.44	19,766.64	-1,935.20
4330 · Handling Charges	-72.10	0.00	-72.10
4340 · Interest	698.40	292.99	405.41
<b>Total 4300 · Yolo County</b>	18,457.74	20,059.63	-1,601.89
<b>4400 · State of California</b>			
4420 · Sacramento	0.00	1,268.66	-1,268.66
<b>Total 4400 · State of California</b>	0.00	1,268.66	-1,268.66
<b>7000 · Interest</b>	4,390.28	131.03	4,259.25
<b>Total Income</b>	28,760.15	27,309.99	1,450.16
<b>Gross Profit</b>	28,760.15	27,309.99	1,450.16
<b>Expense</b>			
<b>6100 · PAYROLL</b>			
<b>6150 · Labor/Staff Salary</b>			
6151 · Taxes - Employer Share	-705.73	1,340.18	-2,045.91
6150 · Labor/Staff Salary - Other	17,233.50	16,731.82	501.68
<b>Total 6150 · Labor/Staff Salary</b>	16,527.77	18,072.00	-1,544.23
<b>6180 · Employee Benefit Expense</b>			
6181 · Benefits - Retirement	2,023.02	1,233.04	789.98
6182 · Benefits-Unfunded Liability PER	5,031.00	1,215.32	3,815.68
6183 · Benefit - Health Insurance	4,760.40	4,583.88	176.52
6184 · Benefit - Dental Insurance	277.38	277.38	0.00
6185 · Benefit - Life Insurance	150.00	150.00	0.00
6186 · Benefit - Vision Insurance	70.20	70.20	0.00
<b>Total 6180 · Employee Benefit Expense</b>	12,312.00	7,529.82	4,782.18
<b>Total 6100 · PAYROLL</b>	28,839.77	25,601.82	3,237.95
<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	1,666.68	1,666.68	0.00
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	10.25	286.65	-276.40

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
 July 1 through September 25, 2019

	Jul 1 - Sep 25, 19	Jul 1 - Sep 25, 18	\$ Change
6240 · Cell Phone	70.00	70.00	0.00
6245 · Conference	0.00	425.00	-425.00
6250 · Meeting Expense	300.00	0.00	300.00
6255 · Director Expense/Travel	0.00	278.56	-278.56
6260 · Director Fee	400.00	800.00	-400.00
6265 · Director Election	372.19	0.00	372.19
<b>Total 6200 · OFFICE EXPENSE</b>	<b>3,519.12</b>	<b>4,226.89</b>	<b>-707.77</b>
<b>6300 · Other Expenses</b>			
6400 · Contributions & Subs	750.00	750.00	0.00
6300 · Other Expenses - Other	25,000.00	0.00	25,000.00
<b>Total 6300 · Other Expenses</b>	<b>25,750.00</b>	<b>750.00</b>	<b>25,000.00</b>
<b>6700 · INSURANCE</b>			
6720 · Insurance-Workers Comp.	197.50	222.75	-25.25
<b>Total 6700 · INSURANCE</b>	<b>197.50</b>	<b>222.75</b>	<b>-25.25</b>
<b>6800 · Consulting Expense</b>			
<b>6900 · Engineering</b>			
6901 · Eng. - General	10,657.03	9,552.54	1,104.49
6905 · Eng.-BDCP/ CA Waterfix	0.00	65,093.05	-65,093.05
6910 · Eng.-Assessments	14,842.75	12,490.00	2,352.75
6911 · Eng.-Assessment Application	0.00	11,524.75	-11,524.75
6912 · Eng.- Delta WQCP Update	2,700.00	0.00	2,700.00
<b>Total 6900 · Engineering</b>	<b>28,199.78</b>	<b>98,660.34</b>	<b>-70,460.56</b>
<b>6950 · Legal Service</b>			
6951 · Legal-General	16,625.14	24,837.00	-8,211.86
6955 · Legal-BDCP/ CA Waterfix	3,427.75	42,784.26	-39,356.51
6956 · Legal-CA Waterfix CEQA	92,923.86	38,189.35	54,734.51
6957 · Legal - COA	60,545.21	0.00	60,545.21
<b>Total 6950 · Legal Service</b>	<b>173,521.96</b>	<b>105,810.61</b>	<b>67,711.35</b>
<b>Total 6800 · Consulting Expense</b>	<b>201,721.74</b>	<b>204,470.95</b>	<b>-2,749.21</b>
<b>Total Expense</b>	<b>260,028.13</b>	<b>235,272.41</b>	<b>24,755.72</b>
<b>Net Ordinary Income</b>	<b>-231,267.98</b>	<b>-207,962.42</b>	<b>-23,305.56</b>
<b>Net Income</b>	<b>-231,267.98</b>	<b>-207,962.42</b>	<b>-23,305.56</b>