

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
 July 1, 2017 through May 30, 2018

	Jul 1, '17 - May 30, 18	Jul 1, '16 - May 30, 17	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	290,712.50	281,157.45	9,555.05
4020 · Direct Billing	24,930.50	26,530.52	-1,600.02
4030 · Handling Charges	-2,442.60	-2,438.62	-3.98
4040 · Interest	9.00	0.00	9.00
Total 4000 · Sacramento County	<u>313,209.40</u>	<u>305,249.35</u>	<u>7,960.05</u>
4100 · San Joaquin County	78,230.53	75,739.51	2,491.02
4200 · Solano County			
4210 · Assessments	349,699.81	350,441.73	-741.92
4220 · Direct Billing	33,308.78	2,623.24	30,685.54
4230 · Handling Charges	-1,793.33	-3,712.20	1,918.87
Total 4200 · Solano County	<u>381,215.26</u>	<u>349,352.77</u>	<u>31,862.49</u>
4300 · Yolo County			
4310 · Assessments	209,314.66	202,836.42	6,478.24
4320 · Direct Billing	11,891.30	11,975.70	-84.40
4330 · Handling Charges	-31.61	0.00	-31.61
4340 · Interest	218.22	0.00	218.22
Total 4300 · Yolo County	<u>221,392.57</u>	<u>214,812.12</u>	<u>6,580.45</u>
4400 · State of California			
4420 · Sacramento	7,803.96	19,015.47	-11,211.51
4430 · Yolo	268,680.22	3,115.05	265,565.17
Total 4400 · State of California	<u>276,484.18</u>	<u>22,130.52</u>	<u>254,353.66</u>
7000 · Interest	2,344.95	2,754.08	-409.13
7200 · Assessment Interest/Penalty	221.34	330.42	-109.08
Total Income	<u>1,273,098.23</u>	<u>970,368.77</u>	<u>302,729.46</u>
Gross Profit	1,273,098.23	970,368.77	302,729.46
Expense			
Reconciliation Discrepancies	0.00	-0.10	0.10
6000 · DWR CONTRACT	616,988.80	308,494.40	308,494.40
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	6,371.16	6,320.21	50.95
6150 · Labor/Staff Salary - Other	81,255.70	78,853.50	2,402.20
Total 6150 · Labor/Staff Salary	<u>87,626.86</u>	<u>85,173.71</u>	<u>2,453.15</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	7,336.95	6,033.94	1,303.01
6182 · Benefits-Unfunded Liability PER	3,330.98	3,353.85	-22.87
6183 · Benefit - Health Insurance	7,477.40	7,659.95	-182.55
6184 · Benefit - Dental Insurance	462.30	-199.59	661.89
6185 · Benefit - Life Insurance	217.50	206.00	11.50
6186 · Benefit - Vision Insurance	117.00	128.70	-11.70
Total 6180 · Employee Benefit Expense	<u>18,942.13</u>	<u>17,182.85</u>	<u>1,759.28</u>
Total 6100 · PAYROLL	<u>106,568.99</u>	<u>102,356.56</u>	<u>4,212.43</u>
6200 · OFFICE EXPENSE			

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6205 · Service Agreement	12,650.00	12,100.00	550.00
6210 · GASB 68 (PERS)	700.00	1,300.00	-600.00
6215 · Office Supplies	167.70	1,843.42	-1,675.72
6220 · Computer/Software	611.79	543.96	67.83
6230 · Printing/Graphic Design	425.40	1,076.20	-650.80
6235 · Notary Expense	0.00	580.78	-580.78
6240 · Cell Phone	390.00	385.00	5.00
6245 · Conference	-224.50	824.00	-1,048.50
6250 · Meeting Expense	600.00	700.00	-100.00
6255 · Director Expense/Travel	551.60	2,596.22	-2,044.62
6260 · Director Fee	2,100.00	2,900.00	-800.00
6265 · Director Election	284.85	0.00	284.85
6270 · Manager Travel/Parking	0.00	7.00	-7.00
6275 · Manager Meal/Entertainment	21.71	111.94	-90.23
Total 6200 · OFFICE EXPENSE	18,278.55	24,968.52	-6,689.97
6300 · Other Expenses			
6350 · Bank Charge	0.00	20.00	-20.00
6400 · Contributions & Subs	1,250.00	1,000.00	250.00
6600 · Membership Dues	5,830.00	5,830.00	0.00
Total 6300 · Other Expenses	7,080.00	6,850.00	230.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,110.93	5,986.00	-875.07
6720 · Insurance-Workers Comp.	714.80	1,369.90	-655.10
Total 6700 · INSURANCE	5,825.73	7,355.90	-1,530.17
6800 · Consulting Expense			
6810 · Audit	5,961.00	0.00	5,961.00
6900 · Engineering			
6901 · Eng. - General	21,797.58	0.00	21,797.58
6905 · Eng.-BDCP/ CA Waterfix	47,841.36	146,967.30	-99,125.94
6910 · Eng.-Assessments	5,999.25	13,507.50	-7,508.25
6911 · Eng.-Assessment Application	19,070.75	0.00	19,070.75
6900 · Engineering - Other	0.00	16,985.74	-16,985.74
Total 6900 · Engineering	94,708.94	177,460.54	-82,751.60
6950 · Legal Service			
6951 · Legal-General	39,846.10	0.00	39,846.10
6955 · Legal-BDCP/ CA Waterfix	119,296.99	358,604.78	-239,307.79
6956 · Legal-CA Waterfix CEQA	52,981.95	0.00	52,981.95
6950 · Legal Service - Other	0.00	16,944.03	-16,944.03
Total 6950 · Legal Service	212,125.04	375,548.81	-163,423.77
Total 6800 · Consulting Expense	312,794.98	553,009.35	-240,214.37
Total Expense	1,067,537.05	1,003,034.63	64,502.42
Net Ordinary Income	205,561.18	-32,665.86	238,227.04
Other Income/Expense			
Other Income			
Interest Income	4,221.51	0.00	4,221.51
Total Other Income	4,221.51	0.00	4,221.51

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Net Other Income	4,221.51	0.00	4,221.51
Net Income	<u>209,782.69</u>	<u>-32,665.86</u>	<u>242,448.55</u>