

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2018 through January 30, 2019

	<u>Jul 1, '18 - Jan 30, 19</u>	<u>Jul 1, '17 - Jan 30, 18</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	227,353.14	2,617.66	224,735.48
4020 · Direct Billing	26,932.37	24,213.61	2,718.76
4030 · Handling Charges	-516.85	0.00	-516.85
4040 · Interest	184.00	0.00	184.00
Total 4000 · Sacramento County	<u>253,952.66</u>	<u>26,831.27</u>	<u>227,121.39</u>
4100 · San Joaquin County			
4110 · Assessments	43,123.05	41,417.07	1,705.98
4120 · Direct Billing	894.49	843.51	50.98
4130 · Handling Charges	-812.67	-756.27	-56.40
4140 · Interest	4.00	0.00	4.00
Total 4100 · San Joaquin County	<u>43,208.87</u>	<u>41,504.31</u>	<u>1,704.56</u>
4200 · Solano County			
4210 · Assessments	189,363.90	179,333.23	10,030.67
4220 · Direct Billing	11,553.68	29,103.54	-17,549.86
4230 · Handling Charges	0.00	-1,793.33	1,793.33
4240 · Interest	51.00	0.00	51.00
Total 4200 · Solano County	<u>200,968.58</u>	<u>206,643.44</u>	<u>-5,674.86</u>
4300 · Yolo County			
4310 · Assessments	19,766.64	-186.61	19,953.25
4320 · Direct Billing	13,583.98	11,426.42	2,157.56
4330 · Handling Charges	-3.48	-31.61	28.13
4340 · Interest	358.87	218.22	140.65
Total 4300 · Yolo County	<u>33,706.01</u>	<u>11,426.42</u>	<u>22,279.59</u>
4400 · State of California			
4420 · Sacramento	10,352.56	6,756.74	3,595.82
4430 · Yolo	118.70	268,598.82	-268,480.12
Total 4400 · State of California	<u>10,471.26</u>	<u>275,355.56</u>	<u>-264,884.30</u>
7000 · Interest	267.09	2,163.19	-1,896.10
7200 · Assessment Interest/Penalty	8.00	1.18	6.82
Total Income	<u>542,582.47</u>	<u>563,925.37</u>	<u>-21,342.90</u>
Gross Profit	542,582.47	563,925.37	-21,342.90
Expense			
6000 · DWR CONTRACT	308,479.27	308,494.41	-15.14
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	3,951.71	3,894.40	57.31
6150 · Labor/Staff Salary - Other	50,201.96	48,741.02	1,460.94
Total 6150 · Labor/Staff Salary	<u>54,153.67</u>	<u>52,635.42</u>	<u>1,518.25</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	3,699.12	4,503.70	-804.58
6182 · Benefits-Unfunded Liability PER	2,538.32	2,331.60	206.72
6183 · Benefit - Health Insurance	6,851.73	5,185.46	1,666.27
6184 · Benefit - Dental Insurance	462.30	323.61	138.69
6185 · Benefit - Life Insurance	250.00	142.50	107.50

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6186 · Benefit - Vision Insurance	117.00	81.90	35.10
Total 6180 · Employee Benefit Expense	13,918.47	12,568.77	1,349.70
Total 6100 · PAYROLL	68,072.14	65,204.19	2,867.95
6200 · OFFICE EXPENSE			
6205 · Service Agreement	5,833.38	5,500.00	333.38
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	38.15	296.51
Total 6215 · Office Supplies	611.76	38.15	573.61
6220 · Computer/Software	590.99	286.80	304.19
6230 · Printing/Graphic Design	875.00	425.40	449.60
6240 · Cell Phone	245.00	175.00	70.00
6245 · Conference	845.31	-224.50	1,069.81
6250 · Meeting Expense	600.00	300.00	300.00
6255 · Director Expense/Travel	604.37	284.20	320.17
6260 · Director Fee	1,500.00	1,400.00	100.00
6265 · Director Election	0.00	284.85	-284.85
6275 · Manager Meal/Entertainment	32.55	21.71	10.84
Total 6200 · OFFICE EXPENSE	12,438.36	9,191.61	3,246.75
6300 · Other Expenses			
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
Total 6300 · Other Expenses	6,791.00	7,080.00	-289.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,832.00	5,980.00	-148.00
6720 · Insurance-Workers Comp.	635.21	580.85	54.36
Total 6700 · INSURANCE	6,467.21	6,560.85	-93.64
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	44,538.77	10,775.42	33,763.35
6905 · Eng.-BD/CP/ CA Waterfix	80,185.56	460.00	79,725.56
6910 · Eng.-Assessments	25,915.50	4,185.50	21,730.00
6911 · Eng.-Assessment Application	11,524.75	2,846.00	8,678.75
Total 6900 · Engineering	162,164.58	18,266.92	143,897.66
6950 · Legal Service			
6951 · Legal-General	29,700.21	4,915.00	24,785.21
6955 · Legal-BD/CP/ CA Waterfix	60,188.49	44,902.06	15,286.43
6956 · Legal-CA Waterfix CEQA	77,832.60	38,841.61	38,990.99
Total 6950 · Legal Service	167,721.30	88,658.67	79,062.63
Total 6800 · Consulting Expense	329,885.88	106,925.59	222,960.29
Total Expense	732,133.86	503,456.65	228,677.21
Net Ordinary Income	-189,551.39	60,468.72	-250,020.11
Other Income/Expense			

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Other Income			
Interest Income	3,211.92	2,040.70	1,171.22
Total Other Income	3,211.92	2,040.70	1,171.22
Net Other Income	3,211.92	2,040.70	1,171.22
Net Income	<u><u>-186,339.47</u></u>	<u><u>62,509.42</u></u>	<u><u>-248,848.89</u></u>