

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 2018 through June 2019

	Jul '18 - Jun 19	Jul '17 - Jun 18	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	313,527.13	290,712.50	22,814.63
4020 · Direct Billing	27,227.47	24,933.19	2,294.28
4030 · Handling Charges	-1,913.93	-2,442.60	528.67
4040 · Interest	184.00	9.00	175.00
Total 4000 · Sacramento County	339,024.67	313,212.09	25,812.58
4100 · San Joaquin County			
4110 · Assessments	81,380.32	78,054.36	3,325.96
4120 · Direct Billing	933.13	899.01	34.12
4130 · Handling Charges	-812.67	-756.27	-56.40
4140 · Interest	97.00	34.00	63.00
Total 4100 · San Joaquin County	81,597.78	78,231.10	3,366.68
4200 · Solano County			
4210 · Assessments	374,902.26	358,642.18	16,260.08
4220 · Direct Billing	27,078.57	33,308.78	-6,230.21
4230 · Handling Charges	-3,825.53	-3,586.66	-238.87
4240 · Interest	51.00	0.00	51.00
Total 4200 · Solano County	398,206.30	388,364.30	9,842.00
4300 · Yolo County			
4310 · Assessments	428,876.90	397,484.55	31,392.35
4320 · Direct Billing	14,924.42	11,896.04	3,028.38
4330 · Handling Charges	-12,970.90	-12,506.79	-464.11
4340 · Interest	358.87	218.22	140.65
Total 4300 · Yolo County	431,189.29	397,092.02	34,097.27
4400 · State of California			
4410 · Solano	21,126.62	0.00	21,126.62
4420 · Sacramento	10,352.56	7,803.96	2,548.60
4430 · Yolo	143,290.50	268,680.22	-125,389.72
Total 4400 · State of California	174,769.68	276,484.18	-101,714.50
7000 · Interest	10,859.05	9,523.24	1,335.81
7200 · Assessment Interest/Penalty	18,586.59	221.34	18,365.25
Total Income	1,454,233.36	1,463,128.27	-8,894.91
Gross Profit	1,454,233.36	1,463,128.27	-8,894.91
Expense			
Reconciliation Discrepancies	-0.01	0.00	-0.01
6000 · DWR CONTRACT	616,958.54	616,988.80	-30.26
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	9,941.96	7,635.86	2,306.10
6150 · Labor/Staff Salary - Other	100,390.92	97,494.04	2,896.88
Total 6150 · Labor/Staff Salary	110,332.88	105,129.90	5,202.98
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	7,398.24	7,903.60	-505.36
6182 · Benefits-Unfunded Liability PER	5,623.00	3,663.82	1,959.18
6183 · Benefit - Health Insurance	7,645.13	7,477.40	167.73
6184 · Benefit - Dental Insurance	508.53	462.30	46.23

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6185 · Benefit - Life Insurance	275.00	217.50	57.50
6186 · Benefit - Vision Insurance	128.70	117.00	11.70
Total 6180 · Employee Benefit Expense	21,578.60	19,841.62	1,736.98
Total 6100 · PAYROLL	131,911.48	124,971.52	6,939.96
6200 · OFFICE EXPENSE			
6205 · Service Agreement	10,000.08	13,800.00	-3,799.92
6210 · GASB 68 (PERS)	700.00	700.00	0.00
6215 · Office Supplies	641.74	235.90	405.84
6220 · Computer/Software	1,985.23	990.66	994.57
6230 · Printing/Graphic Design	1,850.00	425.40	1,424.60
6240 · Cell Phone	420.00	425.00	-5.00
6245 · Conference	845.31	-224.50	1,069.81
6250 · Meeting Expense	600.00	600.00	0.00
6255 · Director Expense/Travel	1,045.67	685.30	360.37
6260 · Director Fee	3,000.00	2,400.00	600.00
6265 · Director Election	0.00	284.85	-284.85
6275 · Manager Meal/Entertainment	47.91	21.71	26.20
Total 6200 · OFFICE EXPENSE	21,135.94	20,344.32	791.62
6300 · Other Expenses			
6350 · Bank Charge	105.00	0.00	105.00
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	6,871.00	7,080.00	-209.00
6700 · INSURANCE			
6710 · Insurance - Liability	4,866.00	5,110.93	-244.93
6720 · Insurance-Workers Comp.	1,198.34	714.80	483.54
Total 6700 · INSURANCE	6,064.34	5,825.73	238.61
6800 · Consulting Expense			
6810 · Audit	0.00	5,961.00	-5,961.00
6900 · Engineering			
6901 · Eng. - General	61,659.66	21,797.58	39,862.08
6905 · Eng.-BDCP/ CA Waterfix	73,874.75	47,841.36	26,033.39
6910 · Eng.-Assessments	26,005.00	5,999.25	20,005.75
6911 · Eng.-Assessment Application	11,524.75	19,070.75	-7,546.00
Total 6900 · Engineering	173,064.16	94,708.94	78,355.22
6950 · Legal Service			
6951 · Legal-General	45,913.39	39,846.10	6,067.29
6955 · Legal-BDCP/ CA Waterfix	71,264.96	119,296.99	-48,032.03
6956 · Legal-CA Waterfix CEQA	108,070.80	52,981.95	55,088.85
Total 6950 · Legal Service	225,249.15	212,125.04	13,124.11
Total 6800 · Consulting Expense	398,313.31	312,794.98	85,518.33
Total Expense	1,181,254.60	1,088,005.35	93,249.25
Net Ordinary Income	272,978.76	375,122.92	-102,144.16
Net Income	272,978.76	375,122.92	-102,144.16