

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 2017 through June 2018

	Jul '17 - Jun 18	Jul '16 - Jun 17	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	290,712.50	291,027.92	-315.42
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	313,209.40	315,119.82	-1,910.42
4100 · San Joaquin County			
4110 · Assessments	78,054.36	75,657.88	2,396.48
4120 · Direct Billing	898.44	859.90	38.54
4130 · Handling Charges	-756.27	-778.27	22.00
4140 · Interest	34.00	0.00	34.00
Total 4100 · San Joaquin County	78,230.53	75,739.51	2,491.02
4200 · Solano County			
4210 · Assessments	358,642.18	357,842.22	799.96
4220 · Direct Billing	33,308.78	2,623.24	30,685.54
4230 · Handling Charges	-3,586.66	-3,712.20	125.54
Total 4200 · Solano County	388,364.30	356,753.26	31,611.04
4300 · Yolo County			
4310 · Assessments	397,484.55	405,438.44	-7,953.89
4320 · Direct Billing	11,891.30	12,991.74	-1,100.44
4330 · Handling Charges	-12,506.79	-12,963.16	456.37
4340 · Interest	218.22	0.00	218.22
Total 4300 · Yolo County	397,087.28	405,467.02	-8,379.74
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	276,484.18	22,130.52	254,353.66
7000 · Interest	2,509.93	5,713.34	-3,203.41
7200 · Assessment Interest/Penalty	221.34	368.57	-147.23
7300 · Miscellaneous Income	0.00	26,597.10	-26,597.10
Total Income	1,456,106.96	1,207,889.14	248,217.82
Gross Profit	1,456,106.96	1,207,889.14	248,217.82
Expense			
Reconciliation Discrepancies	0.00	-0.10	0.10
6000 · DWR CONTRACT	616,988.80	616,988.80	0.00
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	7,635.86	7,556.37	79.49
6150 · Labor/Staff Salary - Other	97,494.04	95,604.00	1,890.04
Total 6150 · Labor/Staff Salary	105,129.90	103,160.37	1,969.53
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	7,903.60	6,582.48	1,321.12
6182 · Benefits-Unfunded Liability PER	3,663.82	3,659.00	4.82
6183 · Benefit - Health Insurance	7,477.40	8,391.45	-914.05
6184 · Benefit - Dental Insurance	462.30	-153.36	615.66
6185 · Benefit - Life Insurance	217.50	224.50	-7.00

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6186 · Benefit - Vision Insurance	117.00	140.40	-23.40
Total 6180 · Employee Benefit Expense	19,841.62	18,844.47	997.15
Total 6100 · PAYROLL	124,971.52	122,004.84	2,966.68
6200 · OFFICE EXPENSE			
6205 · Service Agreement	13,800.00	13,200.00	600.00
6210 · GASB 68 (PERS)	700.00	1,300.00	-600.00
6215 · Office Supplies	235.90	1,843.42	-1,607.52
6220 · Computer/Software	990.66	543.96	446.70
6230 · Printing/Graphic Design	425.40	1,076.20	-650.80
6235 · Notary Expense	0.00	580.78	-580.78
6240 · Cell Phone	425.00	420.00	5.00
6245 · Conference	-224.50	1,093.84	-1,318.34
6250 · Meeting Expense	600.00	700.00	-100.00
6255 · Director Expense/Travel	685.30	2,721.52	-2,036.22
6260 · Director Fee	2,400.00	3,300.00	-900.00
6265 · Director Election	284.85	0.00	284.85
6270 · Manager Travel/Parking	0.00	10.50	-10.50
6275 · Manager Meal/Entertainment	21.71	111.94	-90.23
Total 6200 · OFFICE EXPENSE	20,344.32	26,902.16	-6,557.84
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	5,916.00	-805.07
6720 · Insurance-Workers Comp.	714.80	1,256.90	-542.10
Total 6700 · INSURANCE	5,825.73	7,172.90	-1,347.17
6800 · Consulting Expense			
6810 · Audit	5,961.00	0.00	5,961.00
6900 · Engineering			
6901 · Eng. - General	21,797.58	5,714.17	16,083.41
6905 · Eng.-BD/CP/ CA Waterfix	47,841.36	168,775.35	-120,933.99
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	28,028.71	-28,028.71
Total 6900 · Engineering	94,708.94	216,025.73	-121,316.79
6950 · Legal Service			
6951 · Legal-General	39,846.10	8,926.88	30,919.22
6955 · Legal-BD/CP/ CA Waterfix	119,296.99	469,105.56	-349,808.57
6956 · Legal-CA Waterfix CEQA	52,981.95	0.00	52,981.95
6950 · Legal Service - Other	0.00	25,626.60	-25,626.60
Total 6950 · Legal Service	212,125.04	503,659.04	-291,534.00
Total 6800 · Consulting Expense	312,794.98	719,684.77	-406,889.79
Total Expense	1,088,005.35	1,499,603.37	-411,598.02
Net Ordinary Income	368,101.61	-291,714.23	659,815.84

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Other Income/Expense			
Other Income			
Interest Income	4,221.51	0.00	4,221.51
Total Other Income	<u>4,221.51</u>	<u>0.00</u>	<u>4,221.51</u>
Net Other Income	<u>4,221.51</u>	<u>0.00</u>	<u>4,221.51</u>
Net Income	<u>372,323.12</u>	<u>-291,714.23</u>	<u>664,037.35</u>