

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
 July 1 through September 27, 2017

	Jul 1 - Sep 27, 17	Jul 1 - Sep 27, 16	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Sacramento County</b>			
4010 · Assessments	9,870.47	3,043.73	6,826.74
4020 · Direct Billing	0.00	348.42	-348.42
<b>Total 4000 · Sacramento County</b>	9,870.47	3,392.15	6,478.32
<b>4200 · Solano County</b>			
4220 · Direct Billing	36.00	0.00	36.00
<b>Total 4200 · Solano County</b>	36.00	0.00	36.00
<b>4300 · Yolo County</b>			
4310 · Assessments	0.00	18,504.63	-18,504.63
4320 · Direct Billing	0.00	32.00	-32.00
4340 · Interest	0.00	23.95	-23.95
<b>Total 4300 · Yolo County</b>	0.00	18,560.58	-18,560.58
7000 · Interest	1,404.49	1,138.68	265.81
7200 · Assessment Interest/Penalty	1.18	136.11	-134.93
<b>Total Income</b>	11,312.14	23,227.52	-11,915.38
<b>Expense</b>			
Reconciliation Discrepancies	0.00	-0.10	0.10
6000 · DWR CONTRACT	-308,494.40	0.00	-308,494.40
<b>6100 · PAYROLL</b>			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	1,272.34	985.60	286.74
6150 · Labor/Staff Salary - Other	16,244.84	15,772.00	472.84
<b>Total 6150 · Labor/Staff Salary</b>	17,517.18	16,757.60	759.58
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	1,133.30	1,097.08	36.22
6182 · Benefits-Unfunded Liability PER	637.99	609.50	28.49
6183 · Benefit - Health Insurance	3,657.50	1,962.57	1,694.93
6184 · Benefit - Dental Insurance	231.15	-569.43	800.58
6185 · Benefit - Life Insurance	92.50	57.00	35.50
6186 · Benefit - Vision Insurance	58.50	35.10	23.40
<b>Total 6180 · Employee Benefit Expense</b>	5,810.94	3,191.82	2,619.12
<b>Total 6100 · PAYROLL</b>	23,328.12	19,949.42	3,378.70
<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	3,300.00	3,300.00	0.00
6210 · GASB 68 (PERS)	0.00	1,300.00	-1,300.00
6215 · Office Supplies	29.05	78.50	-49.45
6220 · Computer/Software	171.84	131.48	40.36
6230 · Printing/Graphic Design	425.40	0.00	425.40
6235 · Notary Expense	0.00	537.78	-537.78
6240 · Cell Phone	105.00	105.00	0.00
6245 · Conference	125.00	125.00	0.00
6250 · Meeting Expense	300.00	240.00	60.00
6255 · Director Expense/Travel	16.80	0.00	16.80
6260 · Director Fee	400.00	0.00	400.00
6265 · Director Election	284.85	0.00	284.85
6275 · Manager Meal/Entertainment	0.00	46.00	-46.00

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<b>Total 6200 · OFFICE EXPENSE</b>	5,157.94	5,863.76	-705.82
<b>6300 · Other Expenses</b>			
<b>6400 · Contributions &amp; Subs</b>	750.00	500.00	250.00
<b>Total 6300 · Other Expenses</b>	750.00	500.00	250.00
<b>6700 · INSURANCE</b>			
<b>6710 · Insurance - Liability</b>	5,980.00	0.00	5,980.00
<b>6720 · Insurance-Workers Comp.</b>	347.75	261.00	86.75
<b>Total 6700 · INSURANCE</b>	6,327.75	261.00	6,066.75
<b>6800 · Consulting Expense</b>			
<b>6900 · Engineering</b>			
<b>6901 · Eng. - General</b>	13,714.67	0.00	13,714.67
<b>6905 · Eng.-BDCP/ CA Waterfix</b>	3,105.00	101,763.50	-98,658.50
<b>6910 · Eng.-Assessments</b>	0.00	9,844.00	-9,844.00
<b>6900 · Engineering - Other</b>	0.00	9,758.61	-9,758.61
<b>Total 6900 · Engineering</b>	16,819.67	121,366.11	-104,546.44
<b>6950 · Legal Service</b>			
<b>6951 · Legal-General</b>	9,919.88	0.00	9,919.88
<b>6955 · Legal-BDCP/ CA Waterfix</b>	33,131.79	116,421.63	-83,289.84
<b>6950 · Legal Service - Other</b>	0.00	3,750.72	-3,750.72
<b>Total 6950 · Legal Service</b>	43,051.67	120,172.35	-77,120.68
<b>Total 6800 · Consulting Expense</b>	59,871.34	241,538.46	-181,667.12
<b>Total Expense</b>	-213,059.25	268,112.54	-481,171.79
<b>Net Ordinary Income</b>	224,371.39	-244,885.02	469,256.41
<b>Net Income</b>	<b>224,371.39</b>	<b>-244,885.02</b>	<b>469,256.41</b>