

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

	Jul '17 - Jan 18	Jul '16 - Jan 17	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	2,617.66	2,564.62	53.04
4020 · Direct Billing	24,210.92	13,906.40	10,304.52
Total 4000 · Sacramento County	26,828.58	16,471.02	10,357.56
4100 · San Joaquin County			
4110 · Assessments	41,417.07	40,077.74	1,339.33
4120 · Direct Billing	842.94	850.90	-7.96
4130 · Handling Charges	-756.27	-778.27	22.00
Total 4100 · San Joaquin County	41,503.74	40,150.37	1,353.37
4200 · Solano County			
4210 · Assessments	179,333.23	185,610.39	-6,277.16
4220 · Direct Billing	29,103.54	1,626.26	27,477.28
4230 · Handling Charges	-1,793.33	-1,856.10	62.77
Total 4200 · Solano County	206,643.44	185,380.55	21,262.89
4300 · Yolo County			
4310 · Assessments	-186.61	202,836.42	-203,023.03
4320 · Direct Billing	11,421.68	9,758.78	1,662.90
4330 · Handling Charges	-31.61	0.00	-31.61
4340 · Interest	218.22	0.00	218.22
Total 4300 · Yolo County	11,421.68	212,595.20	-201,173.52
4400 · State of California			
4420 · Sacramento	6,756.74	2,021.41	4,735.33
4430 · Yolo	268,598.82	272.67	268,326.15
Total 4400 · State of California	275,355.56	2,294.08	273,061.48
7000 · Interest	2,131.01	2,680.88	-549.87
7200 · Assessment Interest/Penalty	1.18	269.11	-267.93
Total Income	563,885.19	459,841.21	104,043.98
Gross Profit	563,885.19	459,841.21	104,043.98
Expense			
Reconciliation Discrepancies	0.00	-0.10	0.10
6000 · DWR CONTRACT	308,494.41	308,494.40	0.01
6100 · PAYROLL			
6150 · Labor/Staff Salary			
6151 · Taxes - Employer Share	4,515.27	4,427.72	87.55
6150 · Labor/Staff Salary - Other	56,856.94	55,189.00	1,667.94
Total 6150 · Labor/Staff Salary	61,372.21	59,616.72	1,755.49
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	5,070.35	3,839.78	1,230.57
6182 · Benefits-Unfunded Liability PER	1,665.49	1,828.90	-163.41
6183 · Benefit - Health Insurance	5,185.46	4,733.95	451.51
6184 · Benefit - Dental Insurance	323.61	-384.51	708.12
6185 · Benefit - Life Insurance	142.50	132.00	10.50
6186 · Benefit - Vision Insurance	81.90	81.90	0.00
Total 6180 · Employee Benefit Expense	12,469.31	10,232.02	2,237.29

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Total 6100 · PAYROLL	73,841.52	69,848.74	3,992.78
6200 · OFFICE EXPENSE			
6205 · Service Agreement	7,700.00	7,700.00	0.00
6210 · GASB 68 (PERS)	700.00	1,300.00	-600.00
6215 · Office Supplies	117.70	1,841.42	-1,723.72
6220 · Computer/Software	611.79	174.47	437.32
6230 · Printing/Graphic Design	425.40	626.20	-200.80
6235 · Notary Expense	0.00	580.78	-580.78
6240 · Cell Phone	245.00	245.00	0.00
6245 · Conference	-224.50	125.00	-349.50
6250 · Meeting Expense	600.00	600.00	0.00
6255 · Director Expense/Travel	284.20	2,103.52	-1,819.32
6260 · Director Fee	1,400.00	1,800.00	-400.00
6265 · Director Election	284.85	0.00	284.85
6275 · Manager Meal/Entertainment	21.71	79.78	-58.07
Total 6200 · OFFICE EXPENSE	12,166.15	17,176.17	-5,010.02
6300 · Other Expenses			
6350 · Bank Charge	0.00	20.00	-20.00
6400 · Contributions & Subs	1,250.00	500.00	750.00
6600 · Membership Dues	5,830.00	5,830.00	0.00
Total 6300 · Other Expenses	7,080.00	6,350.00	730.00
6700 · INSURANCE			
6710 · Insurance - Liability	5,980.00	5,986.00	-6.00
6720 · Insurance-Workers Comp.	803.60	1,025.98	-222.38
Total 6700 · INSURANCE	6,783.60	7,011.98	-228.38
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	14,212.30	0.00	14,212.30
6905 · Eng.-BDCP/ CA Waterfix	32,132.61	128,879.30	-96,746.69
6910 · Eng.-Assessments	4,439.00	13,507.50	-9,068.50
6911 · Eng.-Assessment Application	9,776.75	0.00	9,776.75
6900 · Engineering - Other	0.00	9,141.26	-9,141.26
Total 6900 · Engineering	60,560.66	151,528.06	-90,967.40
6950 · Legal Service			
6951 · Legal-General	22,625.62	0.00	22,625.62
6955 · Legal-BDCP/ CA Waterfix	56,327.07	249,344.21	-193,017.14
6956 · Legal-CA Waterfix CEQA	44,886.51	0.00	44,886.51
6950 · Legal Service - Other	0.00	5,170.46	-5,170.46
Total 6950 · Legal Service	123,839.20	254,514.67	-130,675.47
Total 6800 · Consulting Expense	184,399.86	406,042.73	-221,642.87
Total Expense	592,765.54	814,923.92	-222,158.38
Net Ordinary Income	-28,880.35	-355,082.71	326,202.36
Net Income	-28,880.35	-355,082.71	326,202.36