

NORTH DELTA WATER AGENCY
Profit & Loss Prev Year Comparison EXHIBIT B
July 1, 2017 through March 28, 2018

	Jul 1, '17 - Mar 28, 18	Jul 1, '16 - Mar 28, 17	\$ Change
Ordinary Income/Expense			
Income			
4000 · Sacramento County			
4010 · Assessments	197,652.86	182,735.90	14,916.96
4020 · Direct Billing	24,438.28	14,335.16	10,103.12
4030 · Handling Charges	-1,221.30	-1,219.31	-1.99
4040 · Interest	9.00	0.00	9.00
Total 4000 · Sacramento County	<u>220,878.84</u>	<u>195,851.75</u>	<u>25,027.09</u>
4100 · San Joaquin County			
4110 · Assessments	41,449.01	40,112.74	1,336.27
4120 · Direct Billing	880.14	850.90	29.24
4130 · Handling Charges	-756.27	-778.27	22.00
Total 4100 · San Joaquin County	<u>41,572.88</u>	<u>40,185.37</u>	<u>1,387.51</u>
4200 · Solano County			
4210 · Assessments	179,333.23	185,610.39	-6,277.16
4220 · Direct Billing	33,219.28	1,698.26	31,521.02
4230 · Handling Charges	-1,793.33	-1,856.10	62.77
Total 4200 · Solano County	<u>210,759.18</u>	<u>185,452.55</u>	<u>25,306.63</u>
4300 · Yolo County			
4310 · Assessments	209,314.66	202,836.42	6,478.24
4320 · Direct Billing	11,609.76	9,931.78	1,677.98
4330 · Handling Charges	-31.61	0.00	-31.61
4340 · Interest	218.22	0.00	218.22
Total 4300 · Yolo County	<u>221,111.03</u>	<u>212,768.20</u>	<u>8,342.83</u>
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	<u>275,355.56</u>	<u>2,294.08</u>	<u>273,061.48</u>
7000 · Interest	2,214.73	2,740.42	-525.69
7200 · Assessment Interest/Penalty	1.18	269.11	-267.93
Total Income	<u>971,893.40</u>	<u>639,561.48</u>	<u>332,331.92</u>
Gross Profit	971,893.40	639,561.48	332,331.92
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	5,161.01	5,056.02	104.99
6150 · Labor/Staff Salary - Other	65,004.36	63,075.00	1,929.36
Total 6150 · Labor/Staff Salary	<u>70,165.37</u>	<u>68,131.02</u>	<u>2,034.35</u>
6180 · Employee Benefit Expense			
6181 · Benefits - Retirement	5,637.00	4,936.86	700.14
6182 · Benefits-Unfunded Liability PER	2,331.60	2,438.80	-107.20
6183 · Benefit - Health Insurance	5,185.46	6,196.95	-1,011.49
6184 · Benefit - Dental Insurance	323.61	-292.05	615.66
6185 · Benefit - Life Insurance	142.50	169.00	-26.50
6186 · Benefit - Vision Insurance	81.90	105.30	-23.40

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Total 6180 · Employee Benefit Expense	13,702.07	13,554.86	147.21
Total 6100 · PAYROLL	83,867.44	81,685.88	2,181.56
6200 · OFFICE EXPENSE			
6205 · Service Agreement	9,900.00	9,900.00	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	261.46	350.33
6230 · Printing/Graphic Design	425.40	626.20	-200.80
6235 · Notary Expense	0.00	580.78	-580.78
6240 · Cell Phone	320.00	315.00	5.00
6245 · Conference	-224.50	125.00	-349.50
6250 · Meeting Expense	600.00	600.00	0.00
6255 · Director Expense/Travel	417.90	2,328.82	-1,910.92
6260 · Director Fee	1,700.00	2,100.00	-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	14,874.85	20,058.46	-5,183.61
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	5,980.00	5,986.00	-6.00
6720 · Insurance-Workers Comp.	492.05	1,022.15	-530.10
Total 6700 · INSURANCE	6,472.05	7,008.15	-536.10
6800 · Consulting Expense			
6900 · Engineering			
6901 · Eng. - General	14,212.30	0.00	14,212.30
6905 · Eng.-BDCP/ CA Waterfix	32,132.61	135,960.30	-103,827.69
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	13,507.74	-13,507.74
Total 6900 · Engineering	60,560.66	162,975.54	-102,414.88
6950 · Legal Service			
6951 · Legal-General	30,415.56	0.00	30,415.56
6955 · Legal-BDCP/ CA Waterfix	72,225.51	335,193.41	-262,967.90
6956 · Legal-CA Waterfix CEQA	46,797.18	0.00	46,797.18
6950 · Legal Service - Other	0.00	9,850.17	-9,850.17
Total 6950 · Legal Service	149,438.25	345,043.58	-195,605.33
Total 6800 · Consulting Expense	209,998.91	508,019.12	-298,020.21
Total Expense	630,787.66	932,115.91	-301,328.25
Net Ordinary Income	341,105.74	-292,554.43	633,660.17
Net Income	341,105.74	-292,554.43	633,660.17