

**NORTH DELTA WATER AGENCY**  
**Profit & Loss Prev Year Comparison EXHIBIT B**  
**July 1 - 27, 2023**

	Jul 1 - 27, 23	Jul 1 - 27, 22	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
7000 · Interest	19,343.09	3,821.38	15,521.71
<b>Total Income</b>	19,343.09	3,821.38	15,521.71
<b>Gross Profit</b>	19,343.09	3,821.38	15,521.71
<b>Expense</b>			
<b>6100 · PAYROLL</b>			
<b>6180 · Employee Benefit Expense</b>			
6181 · Benefits - Retirement	928.48	799.05	129.43
6182 · Benefits-Unfunded Liability PER	572.50	7,307.00	-6,734.50
6183 · Benefit - Health Insurance	708.40	787.12	-78.72
6184 · Benefit - Dental Insurance	46.23	46.23	0.00
6185 · Benefit - Life Insurance	33.50	27.50	6.00
6186 · Benefit - Vision Insurance	11.70	11.70	0.00
<b>Total 6180 · Employee Benefit Expense</b>	2,300.81	8,978.60	-6,677.79
<b>Total 6100 · PAYROLL</b>	2,300.81	8,978.60	-6,677.79
<b>6200 · OFFICE EXPENSE</b>			
6205 · Service Agreement	4,085.07	3,375.20	709.87
6215 · Office Supplies	0.00	41.60	-41.60
6220 · Computer/Software	496.71	11.62	485.09
6240 · Cell Phone	35.00	35.00	0.00
6250 · Meeting Expense	120.00	120.00	0.00
6270 · Manager Travel/Parking	16.00	0.00	16.00
<b>Total 6200 · OFFICE EXPENSE</b>	4,752.78	3,583.42	1,169.36
<b>6700 · INSURANCE</b>			
6710 · Insurance - Liability	0.00	-180.62	180.62
6720 · Insurance-Workers Comp.	170.75	15.18	155.57
<b>Total 6700 · INSURANCE</b>	170.75	-165.44	336.19
<b>6800 · Consulting Expense</b>			
<b>6900 · Engineering</b>			
6901 · Eng. - General	21,070.50	3,617.00	17,453.50
6910 · Eng.-Assessments	4,318.25	3,044.25	1,274.00
6912 · Eng.- Delta WQCP Update	66.25	0.00	66.25
6920 · Eng.- Barriers	0.00	389.00	-389.00
<b>Total 6900 · Engineering</b>	25,455.00	7,050.25	18,404.75
<b>6950 · Legal Service</b>			
6951 · Legal-General	4,533.00	2,019.00	2,514.00
6955 · Legal-BDCP/Waterfix/DCP	210.01	0.00	210.01
6956 · Legal-CA Waterfix CEQA	0.00	595.83	-595.83
<b>Total 6950 · Legal Service</b>	4,743.01	2,614.83	2,128.18
<b>Total 6800 · Consulting Expense</b>	30,198.01	9,665.08	20,532.93
<b>Total Expense</b>	37,422.35	22,061.66	15,360.69
<b>Net Ordinary Income</b>	-18,079.26	-18,240.28	161.02
<b>Net Income</b>	<b>-18,079.26</b>	<b>-18,240.28</b>	<b>161.02</b>