

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss Budget vs. Actual

July 2023 through June 2024

03/03/24

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Assessments	326,555.69	341,000.00	-14,444.31
4100 · Interest Earned	13,786.03	10,000.00	3,786.03
4200 · Net House Rental Income	14,717.00	21,850.00	-7,133.00
4300 · Misc Income/Reimburse	164.21	4,275.00	-4,110.79
<b>Total Income</b>	<b>355,222.93</b>	<b>377,125.00</b>	<b>-21,902.07</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	34,596.24	47,775.00	-13,178.76
6122 · Field Operations	15,651.44	22,050.00	-6,398.56
6120 · Labor - Other	6,000.00		
<b>Total 6120 · Labor</b>	<b>56,247.68</b>	<b>69,825.00</b>	<b>-13,577.32</b>
6135 · Electricity	48,897.96	90,000.00	-41,102.04
6140 · Fuel and Oil	1,816.42	2,500.00	-683.58
6145 · Garbage	439.73	400.00	39.73
6150 · Supplies	276.02	1,000.00	-723.98
6155 · Equipment Rental	626.03	2,500.00	-1,873.97
6160 · Tools & Equipment	455.56	2,000.00	-1,544.44
<b>Total 6110 · Operational</b>	<b>108,759.40</b>	<b>168,225.00</b>	<b>-59,465.60</b>
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	7,500.00	-7,500.00
6225 · Buildings (House-Office-Shop)	15,780.74	15,800.00	-19.26
6230 · Ditches			
6233 · Other Ditches	27,492.50	30,000.00	-2,507.50
<b>Total 6230 · Ditches</b>	<b>27,492.50</b>	<b>30,000.00</b>	<b>-2,507.50</b>
6240 · Levee			
6241 · Spraying	2,396.50	3,000.00	-603.50
6242 · Logging & Clearing	21,461.00	25,000.00	-3,539.00
6243 · Mowing	16,063.16	26,000.00	-9,936.84
6244 · Rip Rap	0.00	0.00	0.00
6245 · Tide Gate	29.99	10,000.00	-9,970.01
<b>Total 6240 · Levee</b>	<b>39,950.65</b>	<b>64,000.00</b>	<b>-24,049.35</b>
6250 · Pumps & Motors			
6251 · Evans	3,807.04		
6252 · Cherry Orchard	15.58	0.00	15.58
6253 · North	324.60	0.00	324.60
6254 · Kessi	100.00	2,000.00	-1,900.00
6255 · Johnson	199.51	0.00	199.51
6256 · Honeyman	10.77	2,000.00	-1,989.23
6257 · Smith	149.57	0.00	149.57
6258 · Hovan	1,000.00	0.00	1,000.00
6259 · Sternberg	0.00	3,000.00	-3,000.00
<b>Total 6250 · Pumps &amp; Motors</b>	<b>5,607.07</b>	<b>7,000.00</b>	<b>-1,392.93</b>
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	1,931.28	2,500.00	-568.72
<b>Total 6210 · Repair &amp; Maintenance</b>	<b>90,762.24</b>	<b>128,600.00</b>	<b>-37,837.76</b>
6300 · Unanticipated Expense	825.00	25,000.00	-24,175.00
<b>Total 6000 · Direct Expenses</b>	<b>200,346.64</b>	<b>321,825.00</b>	<b>-121,478.36</b>

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<b>6500 · G&amp;A</b>			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	137.05	302.00	-164.95
6520 · House/Office	169.44	500.00	-330.56
6525 · Insurance	17,292.79	18,500.00	-1,207.21
6535 · License and Fees	1,812.00	1,850.00	-38.00
6540 · Mailing	2,299.40	2,000.00	299.40
6545 · Office Equipment & Computer	1,721.70	2,200.00	-478.30
6550 · Office Supplies	63.95	250.00	-186.05
6555 · Payroll Taxes	6,490.88	7,000.00	-509.12
6560 · Bookkeeping	3,142.75	4,000.00	-857.25
6565 · Office Administration	0.00	0.00	0.00
6570 · Professional Audit/Taxes	1,675.00	1,650.00	25.00
6575 · Professional-Engineer	0.00	0.00	0.00
6580 · Professional Legal	4,129.20	12,000.00	-7,870.80
6585 · Professional-Mgt. Consultant	325.00	2,000.00	-1,675.00
6595 · Telephone	1,522.28	1,900.00	-377.72
<b>Total 6500 · G&amp;A</b>	<b>40,781.44</b>	<b>54,302.00</b>	<b>-13,520.56</b>
<b>6600 · Loan Interest Expense</b>	<b>1,514.08</b>	<b>1,222.00</b>	<b>292.08</b>
<b>Total Expense</b>	<b>242,642.16</b>	<b>377,349.00</b>	<b>-134,706.84</b>
<b>Net Ordinary Income</b>	<b>112,580.77</b>	<b>-224.00</b>	<b>112,804.77</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
8500 · USACE Inspection Expense	0.00	0.00	0.00
8600 · FEMA Certification			
8640 · FEMA LOMR & MT-2 Submittal	0.00	15,000.00	-15,000.00
<b>Total 8600 · FEMA Certification</b>	<b>0.00</b>	<b>15,000.00</b>	<b>-15,000.00</b>
<b>8700 · Assessment GIS Maps &amp; Updates</b>			
8710 · Surveying	0.00	0.00	0.00
8715 · GIS	3,565.00	4,003.00	-438.00
8720 · Legal	0.00	0.00	0.00
<b>Total 8700 · Assessment GIS Maps &amp; Updates</b>	<b>3,565.00</b>	<b>4,003.00</b>	<b>-438.00</b>
<b>8800 · Reimbursable Expense</b>			
8810 · CalPortland	0.00	0.00	0.00
8815 · Cadman	14,116.80	0.00	14,116.80
<b>Total 8800 · Reimbursable Expense</b>	<b>14,116.80</b>	<b>0.00</b>	<b>14,116.80</b>
<b>Total Other Expense</b>	<b>17,681.80</b>	<b>19,003.00</b>	<b>-1,321.20</b>
<b>Net Other Income</b>	<b>-17,681.80</b>	<b>-19,003.00</b>	<b>1,321.20</b>
<b>Net Income</b>	<b>94,898.97</b>	<b>-19,227.00</b>	<b>114,125.97</b>