

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss Budget vs. Actual

July 2022 through June 2023

02/07/23

Accrual Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Assessments	324,435.04	350,000.00	-25,564.96
4100 · Interest Earned	5,558.36	2,000.04	3,558.32
4200 · Net House Rental Income	12,400.85	22,140.00	-9,739.15
4300 · Misc Income/Reimburse	0.00	2,000.00	-2,000.00
Total Income	342,394.25	376,140.04	-33,745.79
Expense			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	26,534.54	45,010.00	-18,475.46
6122 · Field Operations	11,349.59	26,928.00	-15,578.41
6120 · Labor - Other	7,000.00		
Total 6120 · Labor	44,884.13	71,938.00	-27,053.87
6135 · Electricity	49,604.95	90,000.00	-40,395.05
6140 · Fuel and Oil	1,133.57	3,000.00	-1,866.43
6145 · Garbage	263.36	366.71	-103.35
6150 · Supplies	451.19	1,000.00	-548.81
6155 · Equipment Rental	1,052.69	2,500.00	-1,447.31
6160 · Tools & Equipment	852.25	2,000.00	-1,147.75
Total 6110 · Operational	98,242.14	170,804.71	-72,562.57
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	10,000.00	-10,000.00
6225 · Buildings (House-Office-Shop)	802.31	1,500.00	-697.69
6230 · Ditches			
6231 · Santosh	0.00	0.00	0.00
6232 · Jackson Creek Diversion	10,051.59	4,000.00	6,051.59
6233 · Other Ditches	194.83	7,500.00	-7,305.17
Total 6230 · Ditches	10,246.42	11,500.00	-1,253.58
6240 · Levee			
6241 · Spraying	2,456.75	4,000.00	-1,543.25
6242 · Logging & Clearing	21,150.63	25,000.00	-3,849.37
6243 · Mowing	8,576.32	10,000.00	-1,423.68
6244 · Rip Rap	0.00	0.00	0.00
6245 · Tide Gate	0.00	0.00	0.00
Total 6240 · Levee	32,183.70	39,000.00	-6,816.30
6250 · Pumps & Motors			
6251 · Evans	42,294.09	55,000.00	-12,705.91
6252 · Cherry Orchard	0.00	0.00	0.00
6253 · North	0.00	0.00	0.00
6254 · Kessi	0.00	0.00	0.00
6255 · Johnson	334.16	0.00	334.16
6256 · Honeyman	0.00	0.00	0.00
6257 · Smith	0.00	0.00	0.00
6258 · Hovan	0.00	0.00	0.00
6259 · Sternberg	0.00	0.00	0.00
Total 6250 · Pumps & Motors	42,628.25	55,000.00	-12,371.75
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	2,225.30	2,500.00	-274.70
Total 6210 · Repair & Maintenance	88,085.98	121,300.00	-33,214.02
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
Total 6000 · Direct Expenses	186,328.12	317,104.71	-130,776.59

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6500 · G&A			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	112.10	302.00	-189.90
6520 · House/Office	0.00	500.00	-500.00
6525 · Insurance	18,237.70	17,000.00	1,237.70
6535 · License and Fees	916.00	2,520.00	-1,604.00
6540 · Mailing	2,963.32	3,000.00	-36.68
6545 · Office Equipment & Computer	994.75	500.00	494.75
6550 · Office Supplies	102.94	250.00	-147.06
6555 · Payroll Taxes	4,666.29	5,016.00	-349.71
6560 · Bookkeeping	1,906.25	4,000.00	-2,093.75
6565 · Office Administration	1,107.00	3,000.00	-1,893.00
6570 · Professional Audit/Taxes	1,650.00	1,650.00	0.00
6575 · Professional-Engineer	0.00	25,000.00	-25,000.00
6580 · Professional Legal	18,599.20	25,000.00	-6,400.80
6585 · Professional-Mgt. Consultant	1,928.54	2,000.00	-71.46
6595 · Telephone	1,378.23	1,850.00	-471.77
Total 6500 · G&A	54,562.32	91,738.00	-37,175.68
6600 · Loan Interest Expense	1,514.08	1,800.68	-286.60
Total Expense	242,404.52	410,643.39	-168,238.87
Net Ordinary Income	99,989.73	-34,503.35	134,493.08
Other Income/Expense			
Other Income			
8150 · SDAO Grant	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00
Other Expense			
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
Total 8600 · FEMA Certification	0.00	15,000.00	-15,000.00
8700 · Assessment GIS Maps & Updates			
8710 · Surveying	0.00	0.00	0.00
8715 · GIS	0.00	3,000.00	-3,000.00
8720 · Legal	0.00	0.00	0.00
8700 · Assessment GIS Maps & Updates - Other	4,003.75		
Total 8700 · Assessment GIS Maps & Updates	4,003.75	3,000.00	1,003.75
8800 · Reimbursable Expense			
8810 · CalPortland	0.00	0.00	0.00
8815 · Cadman	-9,545.90	0.00	-9,545.90
Total 8800 · Reimbursable Expense	-9,545.90	0.00	-9,545.90
Total Other Expense	-5,542.15	18,000.00	-23,542.15
Net Other Income	5,542.15	-18,000.00	23,542.15
Net Income	105,531.88	-52,503.35	158,035.23