

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss Budget vs. Actual

05/07/23

July 2022 through June 2023

Accrual Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Assessments	332,978.01	350,000.00	-17,021.99
4100 · Interest Earned	9,595.46	2,000.04	7,595.42
4200 · Net House Rental Income	16,207.70	22,140.00	-5,932.30
4300 · Misc Income/Reimburse	2,275.00	2,000.00	275.00
<b>Total Income</b>	<b>361,056.17</b>	<b>376,140.04</b>	<b>-15,083.87</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	37,967.04	45,010.00	-7,042.96
6122 · Field Operations	16,935.08	26,928.00	-9,992.92
6120 · Labor - Other	6,000.00		
<b>Total 6120 · Labor</b>	<b>60,902.12</b>	<b>71,938.00</b>	<b>-11,035.88</b>
6135 · Electricity	76,302.68	90,000.00	-13,697.32
6140 · Fuel and Oil	1,554.92	3,000.00	-1,445.08
6145 · Garbage	395.04	366.71	28.33
6150 · Supplies	495.88	1,000.00	-504.12
6155 · Equipment Rental	1,052.69	2,500.00	-1,447.31
6160 · Tools & Equipment	887.82	2,000.00	-1,112.18
<b>Total 6110 · Operational</b>	<b>141,591.15</b>	<b>170,804.71</b>	<b>-29,213.56</b>
6210 · Repair & Maintenance			
6220 · Animal Control	2,560.00	10,000.00	-7,440.00
6225 · Buildings (House-Office-Shop)	772.31	1,500.00	-727.69
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
<b>Total 6230 · Ditches</b>	<b>10,246.42</b>	<b>11,500.00</b>	<b>-1,253.58</b>
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
<b>Total 6240 · Levee</b>	<b>32,183.70</b>	<b>39,000.00</b>	<b>-6,816.30</b>
6250 · Pumps & Motors			
6251 · Evans	46,342.54	55,000.00	-8,657.46
6252 · Cherry Orchard	0.00	0.00	0.00
6253 · North	300.00	0.00	300.00
6254 · Kessi	0.00	0.00	0.00
6255 · Johnson	364.16	0.00	364.16
6256 · Honeyman	33.42	0.00	33.42
6257 · Smith	0.00	0.00	0.00
6258 · Hovan	0.00	0.00	0.00
6259 · Sternberg	0.00	0.00	0.00
<b>Total 6250 · Pumps &amp; Motors</b>	<b>47,040.12</b>	<b>55,000.00</b>	<b>-7,959.88</b>
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	2,247.29	2,500.00	-252.71
<b>Total 6210 · Repair &amp; Maintenance</b>	<b>95,049.84</b>	<b>121,300.00</b>	<b>-26,250.16</b>
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
<b>Total 6000 · Direct Expenses</b>	<b>236,640.99</b>	<b>317,104.71</b>	<b>-80,463.72</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	163.10	302.00	-138.90
6520 · House/Office	0.00	500.00	-500.00
6525 · Insurance	18,237.70	17,000.00	1,237.70
6535 · License and Fees	1,141.00	2,520.00	-1,379.00
6540 · Mailing	4,896.07	3,000.00	1,896.07
6545 · Office Equipment & Computer	1,555.35	500.00	1,055.35
6550 · Office Supplies	202.73	250.00	-47.27
6555 · Payroll Taxes	5,806.27	5,016.00	790.27
6560 · Bookkeeping	2,641.68	4,000.00	-1,358.32
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	20,722.40	25,000.00	-4,277.60
6585 · Professional-Mgt. Consultant	1,928.54	2,000.00	-71.46
6595 · Telephone	1,827.65	1,850.00	-22.35
<b>Total 6500 · G&amp;A</b>	<b>61,879.49</b>	<b>91,738.00</b>	<b>-29,858.51</b>
<b>6600 · Loan Interest Expense</b>	<b>1,514.08</b>	<b>1,800.68</b>	<b>-286.60</b>
<b>Total Expense</b>	<b>300,034.56</b>	<b>410,643.39</b>	<b>-110,608.83</b>
<b>Net Ordinary Income</b>	<b>61,021.61</b>	<b>-34,503.35</b>	<b>95,524.96</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
8150 · SDAO Grant	0.00	0.00	0.00
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	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		
<b>Total 8700 · Assessment GIS Maps &amp; Updates</b>	<b>4,003.75</b>	<b>3,000.00</b>	<b>1,003.75</b>
<b>8800 · Reimbursable Expense</b>			
8810 · CalPortland	0.00	0.00	0.00
8815 · Cadman	-9,545.90	0.00	-9,545.90
<b>Total 8800 · Reimbursable Expense</b>	<b>-9,545.90</b>	<b>0.00</b>	<b>-9,545.90</b>
<b>Total Other Expense</b>	<b>-5,542.15</b>	<b>18,000.00</b>	<b>-23,542.15</b>
<b>Net Other Income</b>	<b>5,542.15</b>	<b>-18,000.00</b>	<b>23,542.15</b>
<b>Net Income</b>	<b>66,563.76</b>	<b>-52,503.35</b>	<b>119,067.11</b>