

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Assessments	285,327.43	341,000.00	-55,672.57
4100 · Interest Earned	7,190.72	10,000.00	-2,809.28
4200 · Net House Rental Income	9,151.25	21,850.00	-12,698.75
4300 · Misc Income/Reimburse	0.00	4,275.00	-4,275.00
Total Income	301,669.40	377,125.00	-75,455.60
Expense			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	18,863.63	47,775.00	-28,911.37
6122 · Field Operations	8,303.49	22,050.00	-13,746.51
6120 · Labor - Other	6,000.00		
Total 6120 · Labor	33,167.12	69,825.00	-36,657.88
6135 · Electricity	12,076.93	90,000.00	-77,923.07
6140 · Fuel and Oil	1,069.85	2,500.00	-1,430.15
6145 · Garbage	308.60	400.00	-91.40
6150 · Supplies	258.07	1,000.00	-741.93
6155 · Equipment Rental	400.14	2,500.00	-2,099.86
6160 · Tools & Equipment	409.59	2,000.00	-1,590.41
Total 6110 · Operational	47,690.30	168,225.00	-120,534.70
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
Total 6230 · Ditches	27,492.50	30,000.00	-2,507.50
6240 · Levee			
6241 · Spraying	2,396.50	3,000.00	-603.50
6242 · Logging & Clearing	21,161.00	25,000.00	-3,839.00
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
Total 6240 · Levee	39,650.65	64,000.00	-24,349.35

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6250 · Pumps & Motors			
6252 · Cherry Orchard	15.58	0.00	15.58
6253 · North	0.00	0.00	0.00
6254 · Kessi	0.00	2,000.00	-2,000.00
6255 · Johnson	49.51	0.00	49.51
6256 · Honeyman	10.77	2,000.00	-1,989.23
6257 · Smith	49.57	0.00	49.57
6258 · Hovan	0.00	0.00	0.00
6259 · Sternberg	0.00	3,000.00	-3,000.00
Total 6250 · Pumps & Motors	125.43	7,000.00	-6,874.57
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	1,863.02	2,500.00	-636.98
Total 6210 · Repair & Maintenance	84,912.34	128,600.00	-43,687.66
6300 · Unanticipated Expense	475.00	25,000.00	-24,525.00
Total 6000 · Direct Expenses	133,077.64	321,825.00	-188,747.36
6500 · G&A			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	85.00	302.00	-217.00
6520 · House/Office	169.44	500.00	-330.56
6525 · Insurance	-493.21	18,500.00	-18,993.21
6535 · License and Fees	1,461.00	1,850.00	-389.00
6540 · Mailing	66.00	2,000.00	-1,934.00
6545 · Office Equipment & Computer	1,015.95	2,200.00	-1,184.05
6550 · Office Supplies	19.99	250.00	-230.01
6555 · Payroll Taxes	4,419.79	7,000.00	-2,580.21
6560 · Bookkeeping	1,982.50	4,000.00	-2,017.50
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	3,161.20	12,000.00	-8,838.80
6585 · Professional-Mgt. Consultant	0.00	2,000.00	-2,000.00
6595 · Telephone	906.20	1,900.00	-993.80
Total 6500 · G&A	14,468.86	54,302.00	-39,833.14
6600 · Loan Interest Expense	1,514.08	1,222.00	292.08
Total Expense	149,060.58	377,349.00	-228,288.42
Net Ordinary Income	152,608.82	-224.00	152,832.82
Other Income/Expense			
Other Expense			
8500 · USACE Inspection Expense	0.00	0.00	0.00

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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	3,565.00	4,003.00	-438.00
8720 · Legal	0.00	0.00	0.00
Total 8700 · Assessment GIS Maps & Updates	3,565.00	4,003.00	-438.00
8800 · Reimbursable Expense			
8810 · CalPortland	0.00	0.00	0.00
8815 · Cadman	3,575.00	0.00	3,575.00
Total 8800 · Reimbursable Expense	3,575.00	0.00	3,575.00
Total Other Expense	7,140.00	19,003.00	-11,863.00
Net Other Income	-7,140.00	-19,003.00	11,863.00
Net Income	145,468.82	-19,227.00	164,695.82