

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss Budget vs. Actual

July 2022 through June 2023

08/07/22

Accrual Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Assessments	2,944.45	350,000.00	-347,055.55
4100 · Interest Earned	380.67	2,000.04	-1,619.37
4200 · Net House Rental Income	1,857.00	22,140.00	-20,283.00
4300 · Misc Income/Reimburse	0.00	2,000.00	-2,000.00
<b>Total Income</b>	<b>5,182.12</b>	<b>376,140.04</b>	<b>-370,957.92</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	4,112.64	45,010.00	-40,897.36
6122 · Field Operations	1,763.19	26,928.00	-25,164.81
6120 · Labor - Other	5,000.00		
<b>Total 6120 · Labor</b>	<b>10,875.83</b>	<b>71,938.00</b>	<b>-61,062.17</b>
6135 · Electricity	15,339.07	90,000.00	-74,660.93
6140 · Fuel and Oil	116.17	3,000.00	-2,883.83
6145 · Garbage	65.84	366.71	-300.87
6150 · Supplies	0.00	1,000.00	-1,000.00
6155 · Equipment Rental	317.29	2,500.00	-2,182.71
6160 · Tools & Equipment	425.50	2,000.00	-1,574.50
<b>Total 6110 · Operational</b>	<b>27,139.70</b>	<b>170,804.71</b>	<b>-143,665.01</b>
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	10,000.00	-10,000.00
6225 · Buildings (House-Office-Shop)	706.43	1,500.00	-793.57
6230 · Ditches			
6231 · Santosh	0.00	0.00	0.00
6232 · Jackson Creek Diversion	0.00	4,000.00	-4,000.00
6233 · Other Ditches	0.00	7,500.00	-7,500.00
<b>Total 6230 · Ditches</b>	<b>0.00</b>	<b>11,500.00</b>	<b>-11,500.00</b>
6240 · Levee			
6241 · Spraying	0.00	4,000.00	-4,000.00
6242 · Logging & Clearing	2,107.50	25,000.00	-22,892.50
6243 · Mowing	0.00	10,000.00	-10,000.00
6244 · Rip Rap	0.00	0.00	0.00
6245 · Tide Gate	0.00	0.00	0.00
<b>Total 6240 · Levee</b>	<b>2,107.50</b>	<b>39,000.00</b>	<b>-36,892.50</b>
6250 · Pumps & Motors			
6251 · Evans	0.00	55,000.00	-55,000.00
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	0.00	0.00	0.00
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
<b>Total 6250 · Pumps &amp; Motors</b>	<b>0.00</b>	<b>55,000.00</b>	<b>-55,000.00</b>
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	39.34	2,500.00	-2,460.66
<b>Total 6210 · Repair &amp; Maintenance</b>	<b>2,853.27</b>	<b>121,300.00</b>	<b>-118,446.73</b>
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
<b>Total 6000 · Direct Expenses</b>	<b>29,992.97</b>	<b>317,104.71</b>	<b>-287,111.74</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	16.00	302.00	-286.00
6520 · House/Office	0.00	500.00	-500.00
6525 · Insurance	0.00	17,000.00	-17,000.00
6535 · License and Fees	125.00	2,520.00	-2,395.00
6540 · Mailing	2,949.74	3,000.00	-50.26
6545 · Office Equipment & Computer	105.91	500.00	-394.09
6550 · Office Supplies	0.00	250.00	-250.00
6555 · Payroll Taxes	3,160.56	5,016.00	-1,855.44
6560 · Bookkeeping	450.00	4,000.00	-3,550.00
6565 · Office Administration	1,107.00	3,000.00	-1,893.00
6570 · Professional Audit/Taxes	0.00	1,650.00	-1,650.00
6575 · Professional-Engineer	0.00	25,000.00	-25,000.00
6580 · Professional Legal	0.00	25,000.00	-25,000.00
6585 · Professional-Mgt. Consultant	0.00	2,000.00	-2,000.00
6595 · Telephone	315.13	1,850.00	-1,534.87
<b>Total 6500 · G&amp;A</b>	<b>8,229.34</b>	<b>91,738.00</b>	<b>-83,508.66</b>
<b>6600 · Loan Interest Expense</b>	<b>0.00</b>	<b>1,800.68</b>	<b>-1,800.68</b>
<b>Total Expense</b>	<b>38,222.31</b>	<b>410,643.39</b>	<b>-372,421.08</b>
<b>Net Ordinary Income</b>	<b>-33,040.19</b>	<b>-34,503.35</b>	<b>1,463.16</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	3,016.25		
<b>Total 8700 · Assessment GIS Maps &amp; Updates</b>	<b>3,016.25</b>	<b>3,000.00</b>	<b>16.25</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>-6,529.65</b>	<b>18,000.00</b>	<b>-24,529.65</b>
<b>Net Other Income</b>	<b>6,529.65</b>	<b>-18,000.00</b>	<b>24,529.65</b>
<b>Net Income</b>	<b>-26,510.54</b>	<b>-52,503.35</b>	<b>25,992.81</b>