

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss Budget vs. Actual

July 2023 through June 2024

08/07/23

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Assessments	3,179.06	341,000.00	-337,820.94
4100 · Interest Earned	1,374.57	10,000.00	-8,625.43
4200 · Net House Rental Income	1,880.25	21,850.00	-19,969.75
4300 · Misc Income/Reimburse	0.00	4,275.00	-4,275.00
Total Income	6,433.88	377,125.00	-370,691.12
Expense			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	1,852.07	47,775.00	-45,922.93
6122 · Field Operations	1,549.26	22,050.00	-20,500.74
6120 · Labor - Other	6,000.00		
Total 6120 · Labor	9,401.33	69,825.00	-60,423.67
6135 · Electricity	4,524.02	90,000.00	-85,475.98
6140 · Fuel and Oil	121.15	2,500.00	-2,378.85
6145 · Garbage	66.90	400.00	-333.10
6150 · Supplies	68.13	1,000.00	-931.87
6155 · Equipment Rental	0.00	2,500.00	-2,500.00
6160 · Tools & Equipment	41.36	2,000.00	-1,958.64
Total 6110 · Operational	14,222.89	168,225.00	-154,002.11
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	7,500.00	-7,500.00
6225 · Buildings (House-Office-Shop)	0.00	15,800.00	-15,800.00
6230 · Ditches			
6233 · Other Ditches	0.00	30,000.00	-30,000.00
Total 6230 · Ditches	0.00	30,000.00	-30,000.00
6240 · Levee			
6241 · Spraying	0.00	3,000.00	-3,000.00
6242 · Logging & Clearing	0.00	25,000.00	-25,000.00
6243 · Mowing	0.00	26,000.00	-26,000.00
6244 · Rip Rap	0.00	0.00	0.00
6245 · Tide Gate	29.99	10,000.00	-9,970.01
Total 6240 · Levee	29.99	64,000.00	-63,970.01
6250 · Pumps & Motors			
6252 · Cherry Orchard	0.00	0.00	0.00
6253 · North	0.00	0.00	0.00
6254 · Kessi	0.00	2,000.00	-2,000.00
6255 · Johnson	0.00	0.00	0.00
6256 · Honeyman	0.00	2,000.00	-2,000.00
6257 · Smith	0.00	0.00	0.00
6258 · Hovan	0.00	0.00	0.00
6259 · Sternberg	0.00	3,000.00	-3,000.00
Total 6250 · Pumps & Motors	0.00	7,000.00	-7,000.00
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	0.00	2,500.00	-2,500.00
Total 6210 · Repair & Maintenance	29.99	128,600.00	-128,570.01
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
Total 6000 · Direct Expenses	14,252.88	321,825.00	-307,572.12

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6500 · G&A			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	17.00	302.00	-285.00
6520 · House/Office	89.90	500.00	-410.10
6525 · Insurance	0.00	18,500.00	-18,500.00
6535 · License and Fees	470.00	1,850.00	-1,380.00
6540 · Mailing	0.00	2,000.00	-2,000.00
6545 · Office Equipment & Computer	187.29	2,200.00	-2,012.71
6550 · Office Supplies	0.00	250.00	-250.00
6555 · Payroll Taxes	2,664.62	7,000.00	-4,335.38
6560 · Bookkeeping	677.50	4,000.00	-3,322.50
6565 · Office Administration	0.00	0.00	0.00
6570 · Professional Audit/Taxes	0.00	1,650.00	-1,650.00
6575 · Professional-Engineer	0.00	0.00	0.00
6580 · Professional Legal	1,242.40	12,000.00	-10,757.60
6585 · Professional-Mgt. Consultant	0.00	2,000.00	-2,000.00
6595 · Telephone	301.38	1,900.00	-1,598.62
Total 6500 · G&A	5,650.09	54,302.00	-48,651.91
6600 · Loan Interest Expense	0.00	1,222.00	-1,222.00
Total Expense	19,902.97	377,349.00	-357,446.03
Net Ordinary Income	-13,469.09	-224.00	-13,245.09
Other Income/Expense			
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	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	1,237.50	0.00	1,237.50
Total 8800 · Reimbursable Expense	1,237.50	0.00	1,237.50
Total Other Expense	4,802.50	19,003.00	-14,200.50
Net Other Income	-4,802.50	-19,003.00	14,200.50
Net Income	-18,271.59	-19,227.00	955.41