

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss Budget vs. Actual

July 2022 through June 2023

06/12/23

Accrual Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Assessments	334,455.21	350,000.00	-15,544.79
4100 · Interest Earned	10,933.58	2,000.04	8,933.54
4200 · Net House Rental Income	21,848.45	22,140.00	-291.55
4300 · Misc Income/Reimburse	5,017.76	2,000.00	3,017.76
Total Income	372,255.00	376,140.04	-3,885.04
Expense			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	40,825.17	45,010.00	-4,184.83
6122 · Field Operations	18,484.34	26,928.00	-8,443.66
6120 · Labor - Other	6,000.00		
Total 6120 · Labor	65,309.51	71,938.00	-6,628.49
6135 · Electricity	85,461.50	90,000.00	-4,538.50
6140 · Fuel and Oil	2,274.92	3,000.00	-725.08
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	1,146.82	2,000.00	-853.18
Total 6110 · Operational	156,136.36	170,804.71	-14,668.35
6210 · Repair & Maintenance			
6220 · Animal Control	4,240.00	10,000.00	-5,760.00
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	794.83	7,500.00	-6,705.17
Total 6230 · Ditches	10,846.42	11,500.00	-653.58
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	9,323.23	10,000.00	-676.77
6244 · Rip Rap	0.00	0.00	0.00
6245 · Tide Gate	0.00	0.00	0.00
Total 6240 · Levee	32,930.61	39,000.00	-6,069.39
6250 · Pumps & Motors			
6251 · Evans	49,085.30	55,000.00	-5,914.70
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	68.42	0.00	68.42
6257 · Smith	0.00	0.00	0.00
6258 · Hovan	0.00	0.00	0.00
6259 · Sternberg	0.00	0.00	0.00
Total 6250 · Pumps & Motors	49,817.88	55,000.00	-5,182.12
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	2,247.29	2,500.00	-252.71
Total 6210 · Repair & Maintenance	100,854.51	121,300.00	-20,445.49
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
Total 6000 · Direct Expenses	256,990.87	317,104.71	-60,113.84

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss Budget vs. Actual

06/12/23

July 2022 through June 2023

Accrual Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget
6500 · G&A			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	180.10	302.00	-121.90
6520 · House/Office	0.00	500.00	-500.00
6525 · Insurance	17,609.54	17,000.00	609.54
6535 · License and Fees	1,844.16	2,520.00	-675.84
6540 · Mailing	4,896.07	3,000.00	1,896.07
6545 · Office Equipment & Computer	1,730.65	500.00	1,230.65
6550 · Office Supplies	202.73	250.00	-47.27
6555 · Payroll Taxes	6,043.43	5,016.00	1,027.43
6560 · Bookkeeping	2,910.43	4,000.00	-1,089.57
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	22,151.60	25,000.00	-2,848.40
6585 · Professional-Mgt. Consultant	1,928.54	2,000.00	-71.46
6595 · Telephone	1,978.33	1,850.00	128.33
Total 6500 · G&A	64,232.58	91,738.00	-27,505.42
6600 · Loan Interest Expense	1,514.08	1,800.68	-286.60
Total Expense	322,737.53	410,643.39	-87,905.86
Net Ordinary Income	49,517.47	-34,503.35	84,020.82
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	4,003.75	3,000.00	1,003.75
8720 · Legal	0.00	0.00	0.00
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	-15,446.30	0.00	-15,446.30
Total 8800 · Reimbursable Expense	-15,446.30	0.00	-15,446.30
Total Other Expense	-11,442.55	18,000.00	-29,442.55
Net Other Income	11,442.55	-18,000.00	29,442.55
Net Income	60,960.02	-52,503.35	113,463.37