

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss Budget vs. Actual

11/07/22

July 2022 through June 2023

Accrual Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Assessments	6,196.65	350,000.00	-343,803.35
4100 · Interest Earned	1,914.21	2,000.04	-85.83
4200 · Net House Rental Income	6,837.75	22,140.00	-15,302.25
4300 · Misc Income/Reimburse	0.00	2,000.00	-2,000.00
Total Income	14,948.61	376,140.04	-361,191.43
Expense			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	14,841.80	45,010.00	-30,168.20
6122 · Field Operations	5,980.05	26,928.00	-20,947.95
6120 · Labor - Other	5,000.00		
Total 6120 · Labor	25,821.85	71,938.00	-46,116.15
6135 · Electricity	20,011.92	90,000.00	-69,988.08
6140 · Fuel and Oil	534.26	3,000.00	-2,465.74
6145 · Garbage	197.52	366.71	-169.19
6150 · Supplies	287.57	1,000.00	-712.43
6155 · Equipment Rental	846.31	2,500.00	-1,653.69
6160 · Tools & Equipment	829.26	2,000.00	-1,170.74
Total 6110 · Operational	48,528.69	170,804.71	-122,276.02
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	194.83	7,500.00	-7,305.17
Total 6230 · Ditches	194.83	11,500.00	-11,305.17
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	738.82	10,000.00	-9,261.18
6244 · Rip Rap	0.00	0.00	0.00
6245 · Tide Gate	0.00	0.00	0.00
Total 6240 · Levee	24,346.20	39,000.00	-14,653.80
6250 · Pumps & Motors			
6251 · Evans	1,594.85	55,000.00	-53,405.15
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	96.66	0.00	96.66
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
Total 6250 · Pumps & Motors	1,691.51	55,000.00	-53,308.49
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	2,068.89	2,500.00	-431.11
Total 6210 · Repair & Maintenance	29,007.86	121,300.00	-92,292.14
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
Total 6000 · Direct Expenses	77,536.55	317,104.71	-239,568.16

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6500 · G&A			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	64.05	302.00	-237.95
6520 · House/Office	0.00	500.00	-500.00
6525 · Insurance	3,495.70	17,000.00	-13,504.30
6535 · License and Fees	592.00	2,520.00	-1,928.00
6540 · Mailing	2,963.32	3,000.00	-36.68
6545 · Office Equipment & Computer	590.08	500.00	90.08
6550 · Office Supplies	0.00	250.00	-250.00
6555 · Payroll Taxes	2,683.33	5,016.00	-2,332.67
6560 · Bookkeeping	1,131.25	4,000.00	-2,868.75
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	9,066.80	25,000.00	-15,933.20
6585 · Professional-Mgt. Consultant	325.00	2,000.00	-1,675.00
6595 · Telephone	771.61	1,850.00	-1,078.39
Total 6500 · G&A	24,440.14	91,738.00	-67,297.86
6600 · Loan Interest Expense	0.00	1,800.68	-1,800.68
Total Expense	101,976.69	410,643.39	-308,666.70
Net Ordinary Income	-87,028.08	-34,503.35	-52,524.73
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	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		
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	-9,545.90	0.00	-9,545.90
Total 8800 · Reimbursable Expense	-9,545.90	0.00	-9,545.90
Total Other Expense	-5,542.15	18,000.00	-23,542.15
Net Other Income	5,542.15	-18,000.00	23,542.15
Net Income	-81,485.93	-52,503.35	-28,982.58