

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss Budget vs. Actual

July 2023 through June 2024

04/01/24

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Assessments	330,178.54	341,000.00	-10,821.46
4100 · Interest Earned	15,801.29	10,000.00	5,801.29
4200 · Net House Rental Income	16,597.25	21,850.00	-5,252.75
4300 · Misc Income/Reimburse	164.21	4,275.00	-4,110.79
Total Income	362,741.29	377,125.00	-14,383.71
Expense			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	39,606.24	47,775.00	-8,168.76
6122 · Field Operations	17,430.64	22,050.00	-4,619.36
6120 · Labor - Other	6,000.00		
Total 6120 · Labor	63,036.88	69,825.00	-6,788.12
6135 · Electricity	78,252.78	90,000.00	-11,747.22
6140 · Fuel and Oil	1,975.79	2,500.00	-524.21
6145 · Garbage	506.63	400.00	106.63
6150 · Supplies	276.02	1,000.00	-723.98
6155 · Equipment Rental	721.13	2,500.00	-1,778.87
6160 · Tools & Equipment	641.71	2,000.00	-1,358.29
Total 6110 · Operational	145,410.94	168,225.00	-22,814.06
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	28,202.50	30,000.00	-1,797.50
Total 6230 · Ditches	28,202.50	30,000.00	-1,797.50
6240 · Levee			
6241 · Spraying	2,396.50	3,000.00	-603.50
6242 · Logging & Clearing	21,461.00	25,000.00	-3,539.00
6243 · Mowing	16,063.16	26,000.00	-9,936.84
6244 · Rip Rap	0.00	0.00	0.00
6245 · Tide Gate	118.17	10,000.00	-9,881.83
Total 6240 · Levee	40,038.83	64,000.00	-23,961.17
6250 · Pumps & Motors			
6251 · Evans	3,807.04		
6252 · Cherry Orchard	15.58	0.00	15.58
6253 · North	324.60	0.00	324.60
6254 · Kessi	100.00	2,000.00	-1,900.00
6255 · Johnson	199.51	0.00	199.51
6256 · Honeyman	10.77	2,000.00	-1,989.23
6257 · Smith	149.57	0.00	149.57
6258 · Hovan	1,000.00	0.00	1,000.00
6259 · Sternberg	0.00	3,000.00	-3,000.00
Total 6250 · Pumps & Motors	5,607.07	7,000.00	-1,392.93
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	1,931.28	2,500.00	-568.72
Total 6210 · Repair & Maintenance	91,560.42	128,600.00	-37,039.58
6300 · Unanticipated Expense	825.00	25,000.00	-24,175.00
Total 6000 · Direct Expenses	237,796.36	321,825.00	-84,028.64

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss Budget vs. Actual

July 2023 through June 2024

04/01/24

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget
6500 · G&A			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	155.05	302.00	-146.95
6520 · House/Office	169.44	500.00	-330.56
6525 · Insurance	17,292.79	18,500.00	-1,207.21
6535 · License and Fees	1,896.00	1,850.00	46.00
6540 · Mailing	2,299.40	2,000.00	299.40
6545 · Office Equipment & Computer	1,908.99	2,200.00	-291.01
6550 · Office Supplies	63.95	250.00	-186.05
6555 · Payroll Taxes	7,210.27	7,000.00	210.27
6560 · Bookkeeping	3,510.25	4,000.00	-489.75
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	4,831.20	12,000.00	-7,168.80
6585 · Professional-Mgt. Consultant	325.00	2,000.00	-1,675.00
6595 · Telephone	1,674.47	1,900.00	-225.53
Total 6500 · G&A	43,011.81	54,302.00	-11,290.19
6600 · Loan Interest Expense	1,514.08	1,222.00	292.08
Total Expense	282,322.25	377,349.00	-95,026.75
Net Ordinary Income	80,419.04	-224.00	80,643.04
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	20,176.20	0.00	20,176.20
Total 8800 · Reimbursable Expense	20,176.20	0.00	20,176.20
Total Other Expense	23,741.20	19,003.00	4,738.20
Net Other Income	-23,741.20	-19,003.00	-4,738.20
Net Income	56,677.84	-19,227.00	75,904.84