

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss Budget vs. Actual

04/10/23

July 2022 through June 2023

Accrual Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Assessments	330,925.22	350,000.00	-19,074.78
4100 · Interest Earned	8,289.42	2,000.04	6,289.38
4200 · Net House Rental Income	16,207.70	22,140.00	-5,932.30
4300 · Misc Income/Reimburse	0.00	2,000.00	-2,000.00
Total Income	355,422.34	376,140.04	-20,717.70
Expense			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	33,942.80	45,010.00	-11,067.20
6122 · Field Operations	15,046.07	26,928.00	-11,881.93
6120 · Labor - Other	6,000.00		
Total 6120 · Labor	54,988.87	71,938.00	-16,949.13
6135 · Electricity	64,165.43	90,000.00	-25,834.57
6140 · Fuel and Oil	1,399.98	3,000.00	-1,600.02
6145 · Garbage	329.20	366.71	-37.51
6150 · Supplies	457.93	1,000.00	-542.07
6155 · Equipment Rental	1,052.69	2,500.00	-1,447.31
6160 · Tools & Equipment	887.82	2,000.00	-1,112.18
Total 6110 · Operational	123,281.92	170,804.71	-47,522.79
6210 · Repair & Maintenance			
6220 · Animal Control	640.00	10,000.00	-9,360.00
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	194.83	7,500.00	-7,305.17
Total 6230 · Ditches	10,246.42	11,500.00	-1,253.58
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	8,576.32	10,000.00	-1,423.68
6244 · Rip Rap	0.00	0.00	0.00
6245 · Tide Gate	0.00	0.00	0.00
Total 6240 · Levee	32,183.70	39,000.00	-6,816.30
6250 · Pumps & Motors			
6251 · Evans	46,320.05	55,000.00	-8,679.95
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	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	46,984.21	55,000.00	-8,015.79
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	2,322.11	2,500.00	-177.89
Total 6210 · Repair & Maintenance	93,148.75	121,300.00	-28,151.25
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
Total 6000 · Direct Expenses	216,430.67	317,104.71	-100,674.04

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss Budget vs. Actual

04/10/23

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	146.10	302.00	-155.90
6520 · House/Office	0.00	500.00	-500.00
6525 · Insurance	18,237.70	17,000.00	1,237.70
6535 · License and Fees	1,066.00	2,520.00	-1,454.00
6540 · Mailing	4,896.07	3,000.00	1,896.07
6545 · Office Equipment & Computer	1,364.40	500.00	864.40
6550 · Office Supplies	190.75	250.00	-59.25
6555 · Payroll Taxes	7,015.81	5,016.00	1,999.81
6560 · Bookkeeping	2,293.75	4,000.00	-1,706.25
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	19,692.80	25,000.00	-5,307.20
6585 · Professional-Mgt. Consultant	1,928.54	2,000.00	-71.46
6595 · Telephone	1,676.97	1,850.00	-173.03
Total 6500 · G&A	61,265.89	91,738.00	-30,472.11
6600 · Loan Interest Expense	1,514.08	1,800.68	-286.60
Total Expense	279,210.64	410,643.39	-131,432.75
Net Ordinary Income	76,211.70	-34,503.35	110,715.05
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	81,753.85	-52,503.35	134,257.20