

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

10/09/22

Profit & Loss Budget vs. Actual

Accrual Basis

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Assessments	5,447.04	350,000.00	-344,552.96
4100 · Interest Earned	1,347.39	2,000.04	-652.65
4200 · Net House Rental Income	4,982.50	22,140.00	-17,157.50
4300 · Misc Income/Reimburse	0.00	2,000.00	-2,000.00
Total Income	11,776.93	376,140.04	-364,363.11
Expense			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	10,527.56	45,010.00	-34,482.44
6122 · Field Operations	5,536.17	26,928.00	-21,391.83
6120 · Labor - Other	5,000.00		
Total 6120 · Labor	21,063.73	71,938.00	-50,874.27
6135 · Electricity	18,705.02	90,000.00	-71,294.98
6140 · Fuel and Oil	426.66	3,000.00	-2,573.34
6145 · Garbage	131.68	366.71	-235.03
6150 · Supplies	119.94	1,000.00	-880.06
6155 · Equipment Rental	512.11	2,500.00	-1,987.89
6160 · Tools & Equipment	738.71	2,000.00	-1,261.29
Total 6110 · Operational	41,697.85	170,804.71	-129,106.86
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	0.00	4,000.00	-4,000.00
6242 · Logging & Clearing	5,247.10	25,000.00	-19,752.90
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	5,985.92	39,000.00	-33,014.08
6250 · Pumps & Motors			
6251 · Evans	466.68	55,000.00	-54,533.32
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	7.58	0.00	7.58
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	474.26	55,000.00	-54,525.74
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	9,430.33	121,300.00	-111,869.67
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
Total 6000 · Direct Expenses	51,128.18	317,104.71	-265,976.53

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6500 · G&A			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	64.00	302.00	-238.00
6520 · House/Office	0.00	500.00	-500.00
6525 · Insurance	0.00	17,000.00	-17,000.00
6535 · License and Fees	517.00	2,520.00	-2,003.00
6540 · Mailing	2,949.74	3,000.00	-50.26
6545 · Office Equipment & Computer	455.19	500.00	-44.81
6550 · Office Supplies	0.00	250.00	-250.00
6555 · Payroll Taxes	2,319.34	5,016.00	-2,696.66
6560 · Bookkeeping	875.00	4,000.00	-3,125.00
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	5,322.80	25,000.00	-19,677.20
6585 · Professional-Mgt. Consultant	0.00	2,000.00	-2,000.00
6595 · Telephone	622.98	1,850.00	-1,227.02
Total 6500 · G&A	15,883.05	91,738.00	-75,854.95
6600 · Loan Interest Expense	0.00	1,800.68	-1,800.68
Total Expense	67,011.23	410,643.39	-343,632.16
Net Ordinary Income	-55,234.30	-34,503.35	-20,730.95
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	-49,692.15	-52,503.35	2,811.20