

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

12/05/22

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	310,786.90	350,000.00	-39,213.10
4100 · Interest Earned	2,715.82	2,000.04	715.78
4200 · Net House Rental Income	8,718.00	22,140.00	-13,422.00
4300 · Misc Income/Reimburse	0.00	2,000.00	-2,000.00
Total Income	322,220.72	376,140.04	-53,919.32
Expense			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	18,611.72	45,010.00	-26,398.28
6122 · Field Operations	7,471.98	26,928.00	-19,456.02
6120 · Labor - Other	5,000.00		
Total 6120 · Labor	31,083.70	71,938.00	-40,854.30
6135 · Electricity	20,011.92	90,000.00	-69,988.08
6140 · Fuel and Oil	712.47	3,000.00	-2,287.53
6145 · Garbage	197.52	366.71	-169.19
6150 · Supplies	304.51	1,000.00	-695.49
6155 · Equipment Rental	1,052.69	2,500.00	-1,447.31
6160 · Tools & Equipment	829.26	2,000.00	-1,170.74
Total 6110 · Operational	54,192.07	170,804.71	-116,612.64
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	10,000.00	-10,000.00
6225 · Buildings (House-Office-Shop)	802.31	1,500.00	-697.69
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	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	12,896.85	55,000.00	-42,103.15
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	152.55	0.00	152.55
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	13,049.40	55,000.00	-41,950.60
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	48,299.13	121,300.00	-73,000.87
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
Total 6000 · Direct Expenses	102,491.20	317,104.71	-214,613.51

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6500 · G&A			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	80.05	302.00	-221.95
6520 · House/Office	0.00	500.00	-500.00
6525 · Insurance	3,495.70	17,000.00	-13,504.30
6535 · License and Fees	667.00	2,520.00	-1,853.00
6540 · Mailing	2,963.32	3,000.00	-36.68
6545 · Office Equipment & Computer	724.97	500.00	224.97
6550 · Office Supplies	0.00	250.00	-250.00
6555 · Payroll Taxes	3,359.22	5,016.00	-1,656.78
6560 · Bookkeeping	1,318.75	4,000.00	-2,681.25
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	11,734.40	25,000.00	-13,265.60
6585 · Professional-Mgt. Consultant	325.00	2,000.00	-1,675.00
6595 · Telephone	920.24	1,850.00	-929.76
Total 6500 · G&A	28,345.65	91,738.00	-63,392.35
6600 · Loan Interest Expense	1,514.08	1,800.68	-286.60
Total Expense	132,350.93	410,643.39	-278,292.46
Net Ordinary Income	189,869.79	-34,503.35	224,373.14
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	195,411.94	-52,503.35	247,915.29