

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

01/08/23

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	320,445.25	350,000.00	-29,554.75
4100 · Interest Earned	4,085.02	2,000.04	2,084.98
4200 · Net House Rental Income	10,598.25	22,140.00	-11,541.75
4300 · Misc Income/Reimburse	0.00	2,000.00	-2,000.00
Total Income	335,128.52	376,140.04	-41,011.52
Expense			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	22,132.77	45,010.00	-22,877.23
6122 · Field Operations	8,662.16	26,928.00	-18,265.84
6120 · Labor - Other	5,000.00		
Total 6120 · Labor	35,794.93	71,938.00	-36,143.07
6135 · Electricity	36,585.48	90,000.00	-53,414.52
6140 · Fuel and Oil	926.76	3,000.00	-2,073.24
6145 · Garbage	263.36	366.71	-103.35
6150 · Supplies	321.45	1,000.00	-678.55
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	75,773.93	170,804.71	-95,030.78
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	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	10,154.09	55,000.00	-44,845.91
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	334.16	0.00	334.16
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	10,488.25	55,000.00	-44,511.75
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	2,089.88	2,500.00	-410.12
Total 6210 · Repair & Maintenance	55,810.56	121,300.00	-65,489.44
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
Total 6000 · Direct Expenses	131,584.49	317,104.71	-185,520.22

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6500 · G&A			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	96.10	302.00	-205.90
6520 · House/Office	0.00	500.00	-500.00
6525 · Insurance	3,495.70	17,000.00	-13,504.30
6535 · License and Fees	742.00	2,520.00	-1,778.00
6540 · Mailing	2,963.32	3,000.00	-36.68
6545 · Office Equipment & Computer	859.86	500.00	359.86
6550 · Office Supplies	5.98	250.00	-244.02
6555 · Payroll Taxes	3,723.97	5,016.00	-1,292.03
6560 · Bookkeeping	1,568.75	4,000.00	-2,431.25
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	18,099.20	25,000.00	-6,900.80
6585 · Professional-Mgt. Consultant	1,568.54	2,000.00	-431.46
6595 · Telephone	1,228.86	1,850.00	-621.14
Total 6500 · G&A	37,109.28	91,738.00	-54,628.72
6600 · Loan Interest Expense	1,514.08	1,800.68	-286.60
Total Expense	170,207.85	410,643.39	-240,435.54
Net Ordinary Income	164,920.67	-34,503.35	199,424.02
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	170,462.82	-52,503.35	222,966.17