

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss Budget vs. Actual

July 2023 through June 2024

07/11/23

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Assessments	0.00	341,000.00	-341,000.00
4100 · Interest Earned	0.00	10,000.00	-10,000.00
4200 · Net House Rental Income	0.00	21,850.00	-21,850.00
4300 · Misc Income/Reimburse	0.00	4,275.00	-4,275.00
Total Income	0.00	377,125.00	-377,125.00
Expense			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	0.00	47,775.00	-47,775.00
6122 · Field Operations	0.00	22,050.00	-22,050.00
6120 · Labor - Other	6,000.00		
Total 6120 · Labor	6,000.00	69,825.00	-63,825.00
6135 · Electricity	3,223.72	90,000.00	-86,776.28
6140 · Fuel and Oil	0.00	2,500.00	-2,500.00
6145 · Garbage	66.90	400.00	-333.10
6150 · Supplies	0.00	1,000.00	-1,000.00
6155 · Equipment Rental	0.00	2,500.00	-2,500.00
6160 · Tools & Equipment	0.00	2,000.00	-2,000.00
Total 6110 · Operational	9,290.62	168,225.00	-158,934.38
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	7,500.00	-7,500.00
6225 · Buildings (House-Office-Shop)	0.00	15,800.00	-15,800.00
6230 · Ditches			
6233 · Other Ditches	0.00	30,000.00	-30,000.00
Total 6230 · Ditches	0.00	30,000.00	-30,000.00
6240 · Levee			
6241 · Spraying	0.00	3,000.00	-3,000.00
6242 · Logging & Clearing	0.00	25,000.00	-25,000.00
6243 · Mowing	0.00	26,000.00	-26,000.00
6244 · Rip Rap	0.00	0.00	0.00
6245 · Tide Gate	0.00	10,000.00	-10,000.00
Total 6240 · Levee	0.00	64,000.00	-64,000.00
6250 · Pumps & Motors			
6252 · Cherry Orchard	0.00	0.00	0.00
6253 · North	0.00	0.00	0.00
6254 · Kessi	0.00	2,000.00	-2,000.00
6255 · Johnson	0.00	0.00	0.00
6256 · Honeyman	0.00	2,000.00	-2,000.00
6257 · Smith	0.00	0.00	0.00
6258 · Hovan	0.00	0.00	0.00
6259 · Sternberg	0.00	3,000.00	-3,000.00
Total 6250 · Pumps & Motors	0.00	7,000.00	-7,000.00
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	0.00	2,500.00	-2,500.00
Total 6210 · Repair & Maintenance	0.00	128,600.00	-128,600.00
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
Total 6000 · Direct Expenses	9,290.62	321,825.00	-312,534.38

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6500 · G&A			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	0.00	302.00	-302.00
6520 · House/Office	0.00	500.00	-500.00
6525 · Insurance	0.00	18,500.00	-18,500.00
6535 · License and Fees	260.00	1,850.00	-1,590.00
6540 · Mailing	0.00	2,000.00	-2,000.00
6545 · Office Equipment & Computer	0.00	2,200.00	-2,200.00
6550 · Office Supplies	0.00	250.00	-250.00
6555 · Payroll Taxes	2,400.00	7,000.00	-4,600.00
6560 · Bookkeeping	0.00	4,000.00	-4,000.00
6565 · Office Administration	0.00	0.00	0.00
6570 · Professional Audit/Taxes	0.00	1,650.00	-1,650.00
6575 · Professional-Engineer	0.00	0.00	0.00
6580 · Professional Legal	742.40	12,000.00	-11,257.60
6585 · Professional-Mgt. Consultant	0.00	2,000.00	-2,000.00
6595 · Telephone	150.68	1,900.00	-1,749.32
Total 6500 · G&A	3,553.08	54,302.00	-50,748.92
6600 · Loan Interest Expense	0.00	1,222.00	-1,222.00
Total Expense	12,843.70	377,349.00	-364,505.30
Net Ordinary Income	-12,843.70	-224.00	-12,619.70
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	0.00	4,003.00	-4,003.00
8720 · Legal	0.00	0.00	0.00
Total 8700 · Assessment GIS Maps & Updates	0.00	4,003.00	-4,003.00
8800 · Reimbursable Expense			
8810 · CalPortland	0.00	0.00	0.00
8815 · Cadman	1,237.50	0.00	1,237.50
Total 8800 · Reimbursable Expense	1,237.50	0.00	1,237.50
Total Other Expense	1,237.50	19,003.00	-17,765.50
Net Other Income	-1,237.50	-19,003.00	17,765.50
Net Income	-14,081.20	-19,227.00	5,145.80