

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss Budget vs. Actual

July 2023 through June 2024

06/03/24

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Assessments	332,800.49	341,000.00	-8,199.51
4100 · Interest Earned	19,621.98	10,000.00	9,621.98
4200 · Net House Rental Income	20,357.75	21,850.00	-1,492.25
4300 · Misc Income/Reimburse	2,217.19	4,275.00	-2,057.81
<b>Total Income</b>	<b>374,997.41</b>	<b>377,125.00</b>	<b>-2,127.59</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	44,365.75	47,775.00	-3,409.25
6122 · Field Operations	22,883.95	22,050.00	833.95
6120 · Labor - Other	6,000.00		
<b>Total 6120 · Labor</b>	<b>73,249.70</b>	<b>69,825.00</b>	<b>3,424.70</b>
6135 · Electricity	86,813.34	90,000.00	-3,186.66
6140 · Fuel and Oil	2,518.04	2,500.00	18.04
6145 · Garbage	601.49	400.00	201.49
6150 · Supplies	398.29	1,000.00	-601.71
6155 · Equipment Rental	681.28	2,500.00	-1,818.72
6160 · Tools & Equipment	1,540.65	2,000.00	-459.35
<b>Total 6110 · Operational</b>	<b>165,802.79</b>	<b>168,225.00</b>	<b>-2,422.21</b>
6210 · Repair & Maintenance			
6220 · Animal Control	3,360.00	7,500.00	-4,140.00
6225 · Buildings (House-Office-Shop)	15,780.74	15,800.00	-19.26
6230 · Ditches			
6233 · Other Ditches	29,115.43	30,000.00	-884.57
<b>Total 6230 · Ditches</b>	<b>29,115.43</b>	<b>30,000.00</b>	<b>-884.57</b>
6240 · Levee			
6241 · Spraying	2,476.45	3,000.00	-523.55
6242 · Logging & Clearing	21,461.00	25,000.00	-3,539.00
6243 · Mowing	16,795.98	26,000.00	-9,204.02
6244 · Rip Rap	0.00	0.00	0.00
6245 · Tide Gate	118.17	10,000.00	-9,881.83
<b>Total 6240 · Levee</b>	<b>40,851.60</b>	<b>64,000.00</b>	<b>-23,148.40</b>
6250 · Pumps & Motors			
6251 · Evans	3,807.04		
6252 · Cherry Orchard	15.58	0.00	15.58
6253 · North	324.60	0.00	324.60
6254 · Kessi	100.00	2,000.00	-1,900.00
6255 · Johnson	199.51	0.00	199.51
6256 · Honeyman	10.77	2,000.00	-1,989.23
6257 · Smith	149.57	0.00	149.57
6258 · Hovan	1,000.00	0.00	1,000.00
6259 · Sternberg	142.10	3,000.00	-2,857.90
<b>Total 6250 · Pumps &amp; Motors</b>	<b>5,749.17</b>	<b>7,000.00</b>	<b>-1,250.83</b>
6270 · Repair & Maintenance-Misc	21.97	1,800.00	-1,778.03
6280 · Vehicles	2,002.81	2,500.00	-497.19
<b>Total 6210 · Repair &amp; Maintenance</b>	<b>96,881.72</b>	<b>128,600.00</b>	<b>-31,718.28</b>
6300 · Unanticipated Expense	825.00	25,000.00	-24,175.00
<b>Total 6000 · Direct Expenses</b>	<b>263,509.51</b>	<b>321,825.00</b>	<b>-58,315.49</b>

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<b>6500 · G&amp;A</b>			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	191.05	302.00	-110.95
6520 · House/Office	394.44	500.00	-105.56
6525 · Insurance	17,292.79	18,500.00	-1,207.21
6535 · License and Fees	1,980.00	1,850.00	130.00
6540 · Mailing	2,299.40	2,000.00	299.40
6545 · Office Equipment & Computer	2,865.94	2,200.00	665.94
6550 · Office Supplies	146.45	250.00	-103.55
6555 · Payroll Taxes	6,296.66	7,000.00	-703.34
6560 · Bookkeeping	4,035.25	4,000.00	35.25
6565 · Office Administration	0.00	0.00	0.00
6570 · Professional Audit/Taxes	1,675.00	1,650.00	25.00
6575 · Professional-Engineer	0.00	0.00	0.00
6580 · Professional Legal	5,767.20	12,000.00	-6,232.80
6585 · Professional-Mgt. Consultant	650.00	2,000.00	-1,350.00
6595 · Telephone	1,984.15	1,900.00	84.15
<b>Total 6500 · G&amp;A</b>	<b>45,578.33</b>	<b>54,302.00</b>	<b>-8,723.67</b>
<b>6600 · Loan Interest Expense</b>	<b>1,222.20</b>	<b>1,222.00</b>	<b>0.20</b>
<b>Total Expense</b>	<b>310,310.04</b>	<b>377,349.00</b>	<b>-67,038.96</b>
<b>Net Ordinary Income</b>	<b>64,687.37</b>	<b>-224.00</b>	<b>64,911.37</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
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
<b>Total 8600 · FEMA Certification</b>	<b>0.00</b>	<b>15,000.00</b>	<b>-15,000.00</b>
<b>8700 · Assessment GIS Maps &amp; Updates</b>			
8710 · Surveying	0.00	0.00	0.00
8715 · GIS	3,565.00	4,003.00	-438.00
8720 · Legal	0.00	0.00	0.00
<b>Total 8700 · Assessment GIS Maps &amp; Updates</b>	<b>3,565.00</b>	<b>4,003.00</b>	<b>-438.00</b>
<b>8800 · Reimbursable Expense</b>			
8810 · CalPortland	0.00	0.00	0.00
8815 · Cadman	6,629.40	0.00	6,629.40
<b>Total 8800 · Reimbursable Expense</b>	<b>6,629.40</b>	<b>0.00</b>	<b>6,629.40</b>
<b>Total Other Expense</b>	<b>10,194.40</b>	<b>19,003.00</b>	<b>-8,808.60</b>
<b>Net Other Income</b>	<b>-10,194.40</b>	<b>-19,003.00</b>	<b>8,808.60</b>
<b>Net Income</b>	<b>54,492.97</b>	<b>-19,227.00</b>	<b>73,719.97</b>