

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

06/23/22

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Assessments	337,067.19	350,000.00	-12,932.81
Interest Earned	1,945.47	8,000.00	-6,054.53
Net House Rental Income	18,506.77	19,440.00	-933.23
Misc Income/Reimburse	4,305.75	0.00	4,305.75
Royalties	0.00	0.00	0.00
<b>Total Income</b>	<b>361,825.18</b>	<b>377,440.00</b>	<b>-15,614.82</b>
<b>Expense</b>			
<b>Direct Expenses</b>			
<b>Operational</b>			
<b>Labor</b>			
General Manager	37,827.21	41,600.00	-3,772.79
Field Operations	19,234.61	26,000.00	-6,765.39
Labor - Other	5,000.00	0.00	5,000.00
<b>Total Labor</b>	<b>62,061.82</b>	<b>67,600.00</b>	<b>-5,538.18</b>
Electricity	85,251.62	90,000.00	-4,748.38
Fuel and Oil	1,940.31	3,000.00	-1,059.69
Garbage	362.52	366.71	-4.19
Supplies	688.14	1,000.00	-311.86
Equipment Rental	540.00	2,500.00	-1,960.00
Tools & Equipment	1,736.65	2,000.00	-263.35
<b>Total Operational</b>	<b>152,581.06</b>	<b>166,466.71</b>	<b>-13,885.65</b>
<b>Repair &amp; Maintenance</b>			
Animal Control	8,140.00	10,000.00	-1,860.00
Buildings (House-Office-Shop)	208.24	4,500.00	-4,291.76
<b>Ditches</b>			
Santosh	0.00	0.00	0.00
Jackson Creek Diversion	203.84	0.00	203.84
Other Ditches	3,000.00	10,000.00	-7,000.00
<b>Total Ditches</b>	<b>3,203.84</b>	<b>10,000.00</b>	<b>-6,796.16</b>
<b>Levee</b>			
Spraying	2,411.90	2,400.00	11.90
Logging & Clearing	5,800.00	25,000.00	-19,200.00
Mowing	4,296.50	10,000.00	-5,703.50
Rip Rap	0.00	0.00	0.00
Tide Gate	0.00	0.00	0.00
<b>Total Levee</b>	<b>12,508.40</b>	<b>37,400.00</b>	<b>-24,891.60</b>
<b>Pumps &amp; Motors</b>			
Evans	50,223.29	30,000.00	20,223.29
Cherry Orchard	364.63	2,000.00	-1,635.37
North	198.19	15,000.00	-14,801.81
Kessi	18.36	0.00	18.36
Johnson	5.78	5,000.00	-4,994.22
Honeyman	73.05	0.00	73.05
Smith	25.11	0.00	25.11
Hovan	0.00	0.00	0.00
Sternberg	0.00	0.00	0.00
Pumps & Motors - Other	1,305.19		
<b>Total Pumps &amp; Motors</b>	<b>52,213.60</b>	<b>52,000.00</b>	<b>213.60</b>
<b>Repair &amp; Maintenance-Misc</b>	<b>511.95</b>	<b>2,100.00</b>	<b>-1,588.05</b>
<b>Vehicles</b>	<b>156.67</b>	<b>1,000.00</b>	<b>-843.33</b>
<b>Repair &amp; Maintenance - Other</b>	<b>12,536.00</b>		
<b>Total Repair &amp; Maintenance</b>	<b>89,478.70</b>	<b>117,000.00</b>	<b>-27,521.30</b>

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	Jul '21 - Jun 22	Budget	\$ Over Budget
Unanticipated Expense	0.00	10,000.00	-10,000.00
<b>Total Direct Expenses</b>	<b>242,059.76</b>	<b>293,466.71</b>	<b>-51,406.95</b>
<b>G&amp;A</b>			
Advertising, Jobs, Legal Notice	41.03	150.00	-108.97
Bank & Misc Fees	178.10	200.00	-21.90
House/Office	4,916.00	0.00	4,916.00
Insurance	16,719.54	12,772.00	3,947.54
License and Fees	698.00	300.00	398.00
Mailing	3,248.13	1,200.00	2,048.13
Office Equipment & Computer	1,531.66	1,200.00	331.66
Office Supplies	539.82	500.00	39.82
Payroll Taxes	3,814.33	7,720.00	-3,905.67
Bookkeeping	3,948.25	4,800.00	-851.75
Office Administration	2,790.00	4,800.00	-2,010.00
Professional Accounting-KV	0.00	0.00	0.00
Professional Audit/Taxes	1,600.00	1,650.00	-50.00
Professional-Engineer	0.00	0.00	0.00
Professional Legal	37,600.00	12,000.00	25,600.00
Professional-Mgt. Consultant	1,326.50	600.00	726.50
General Manager	0.00	0.00	0.00
Telephone	2,117.50	2,916.00	-798.50
<b>Total G&amp;A</b>	<b>81,068.86</b>	<b>50,808.00</b>	<b>30,260.86</b>
Loan Interest Expense	1,800.68	1,800.68	0.00
<b>Total Expense</b>	<b>324,929.30</b>	<b>346,075.39</b>	<b>-21,146.09</b>
<b>Net Ordinary Income</b>	<b>36,895.88</b>	<b>31,364.61</b>	<b>5,531.27</b>
<b>Other Income/Expense</b>			
Other Income			
SDAO Grant	0.00	5,000.00	-5,000.00
<b>Total Other Income</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>
<b>Other Expense</b>			
USACE Inspection Expense	0.00	2,500.00	-2,500.00
FEMA Certification			
FEMA LOMR & MT-2 Submittal	3,775.00	1,500.00	2,275.00
<b>Total FEMA Certification</b>	<b>3,775.00</b>	<b>1,500.00</b>	<b>2,275.00</b>
<b>Assessment GIS Maps &amp; Updates</b>			
Surveying	0.00	9,000.00	-9,000.00
GIS	0.00	3,000.00	-3,000.00
Legal	0.00	4,000.00	-4,000.00
Assessment GIS Maps & Updates - Other	1,606.25		
<b>Total Assessment GIS Maps &amp; Updates</b>	<b>1,606.25</b>	<b>16,000.00</b>	<b>-14,393.75</b>
<b>Reimbursable Expense</b>			
CalPortland	0.00	6,400.00	-6,400.00
Cadman	-24,553.70	0.00	-24,553.70
Reimbursable Expense - Other	-875.00		
<b>Total Reimbursable Expense</b>	<b>-25,428.70</b>	<b>6,400.00</b>	<b>-31,828.70</b>
<b>Total Other Expense</b>	<b>-20,047.45</b>	<b>26,400.00</b>	<b>-46,447.45</b>
<b>Net Other Income</b>	<b>20,047.45</b>	<b>-21,400.00</b>	<b>41,447.45</b>
<b>Net Income</b>	<b>56,943.33</b>	<b>9,964.61</b>	<b>46,978.72</b>