

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

04/10/22

Profit & Loss Budget vs. Actual

Accrual Basis

July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Assessments	333,336.91	350,000.00	-16,663.09
Interest Earned	1,466.12	8,000.00	-6,533.88
Net House Rental Income	12,938.42	19,440.00	-6,501.58
Misc Income/Reimburse	4,305.75	0.00	4,305.75
Royalties	0.00	0.00	0.00
Total Income	352,047.20	377,440.00	-25,392.80
Expense			
Direct Expenses			
Operational			
Labor			
General Manager	30,267.21	41,600.00	-11,332.79
Field Operations	15,547.94	26,000.00	-10,452.06
Labor - Other	0.00	0.00	0.00
Total Labor	45,815.15	67,600.00	-21,784.85
Electricity	65,416.44	90,000.00	-24,583.56
Fuel and Oil	1,199.52	3,000.00	-1,800.48
Garbage	362.52	366.71	-4.19
Supplies	545.25	1,000.00	-454.75
Equipment Rental	540.00	2,500.00	-1,960.00
Tools & Equipment	1,208.73	2,000.00	-791.27
Total Operational	115,087.61	166,466.71	-51,379.10
Repair & Maintenance			
Animal Control	6,940.00	10,000.00	-3,060.00
Buildings (House-Office-Shop)	198.29	4,500.00	-4,301.71
Ditches			
Santosh	0.00	0.00	0.00
Jackson Creek Diversion	203.84		
Other Ditches	3,000.00	10,000.00	-7,000.00
Total Ditches	3,203.84	10,000.00	-6,796.16
Levee			
Spraying	2,411.90	2,400.00	11.90
Logging & Clearing	0.00	25,000.00	-25,000.00
Mowing	1,457.50	10,000.00	-8,542.50
Total Levee	3,869.40	37,400.00	-33,530.60
Pumps & Motors			
Evans	49,723.29	30,000.00	19,723.29
Cherry Orchard	364.63	2,000.00	-1,635.37
North	198.19	15,000.00	-14,801.81
Kessi	18.36		
Johnson	5.78	5,000.00	-4,994.22
Honeyman	73.05		
Smith	25.11		
Pumps & Motors - Other	1,270.13		
Total Pumps & Motors	51,678.54	52,000.00	-321.46
Repair & Maintenance-Misc	511.95	2,100.00	-1,588.05
Vehicles	156.67	1,000.00	-843.33
Repair & Maintenance - Other	6,497.50		
Total Repair & Maintenance	73,056.19	117,000.00	-43,943.81
Unanticipated Expense	0.00	10,000.00	-10,000.00
Total Direct Expenses	188,143.80	293,466.71	-105,322.91

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G&A			
Advertising, Jobs, Legal Notice	41.03	150.00	-108.97
Bank & Misc Fees	146.10	200.00	-53.90
House/Office	4,916.00		
Insurance	16,719.54	12,772.00	3,947.54
License and Fees	473.00	300.00	173.00
Mailing	3,248.13	1,200.00	2,048.13
Office Equipment & Computer	1,308.87	1,200.00	108.87
Office Supplies	334.07	500.00	-165.93
Payroll Taxes	11,815.81	7,720.00	4,095.81
Bookkeeping	3,492.00	4,800.00	-1,308.00
Office Administration	2,304.00	4,800.00	-2,496.00
Professional Accounting-KV	0.00	0.00	0.00
Professional Audit/Taxes	1,600.00	1,650.00	-50.00
Professional Legal	33,651.60	12,000.00	21,651.60
Professional-Mgt. Consultant	864.00	600.00	264.00
General Manager	0.00	0.00	0.00
Telephone	1,539.52	2,916.00	-1,376.48
Total G&A	82,453.67	50,808.00	31,645.67
Loan Interest Expense	1,800.68	1,800.68	0.00
Total Expense	272,398.15	346,075.39	-73,677.24
Net Ordinary Income	79,649.05	31,364.61	48,284.44
Other Income/Expense			
Other Income			
SDAO Grant	0.00	5,000.00	-5,000.00
Total Other Income	0.00	5,000.00	-5,000.00
Other Expense			
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
Total FEMA Certification	3,775.00	1,500.00	2,275.00
Assessment GIS Maps & Updates			
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		
Total Assessment GIS Maps & Updates	1,606.25	16,000.00	-14,393.75
Reimbursable Expense			
CalPortland	0.00	6,400.00	-6,400.00
Cadman	-32,815.60		
Reimbursable Expense - Other	-875.00		
Total Reimbursable Expense	-33,690.60	6,400.00	-40,090.60
Total Other Expense	-28,309.35	26,400.00	-54,709.35
Net Other Income	28,309.35	-21,400.00	49,709.35
Net Income	107,958.40	9,964.61	97,993.79