

**SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY**  
**Profit & Loss Budget vs. Actual**  
 July 2021 through June 2022

05/09/22

Accrual Basis

	Jul '21 - Jun 22	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Assessments	335,454.08	350,000.00	-14,545.92
Interest Earned	1,688.10	8,000.00	-6,311.90
Net House Rental Income	14,792.77	19,440.00	-4,647.23
Misc Income/Reimburse	4,305.75	0.00	4,305.75
Royalties	0.00	0.00	0.00
<b>Total Income</b>	<b>356,240.70</b>	<b>377,440.00</b>	<b>-21,199.30</b>
<b>Expense</b>			
<b>Direct Expenses</b>			
<b>Operational</b>			
<b>Labor</b>			
General Manager	33,462.57	41,600.00	-8,137.43
Field Operations	17,323.46	26,000.00	-8,676.54
Labor - Other	0.00	0.00	0.00
<b>Total Labor</b>	<b>50,786.03</b>	<b>67,600.00</b>	<b>-16,813.97</b>
Electricity	75,117.22	90,000.00	-14,882.78
Fuel and Oil	1,598.85	3,000.00	-1,401.15
Garbage	362.52	366.71	-4.19
Supplies	623.84	1,000.00	-376.16
Equipment Rental	540.00	2,500.00	-1,960.00
Tools & Equipment	1,638.70	2,000.00	-361.30
<b>Total Operational</b>	<b>130,667.16</b>	<b>166,466.71</b>	<b>-35,799.55</b>
<b>Repair &amp; Maintenance</b>			
Animal Control	7,500.00	10,000.00	-2,500.00
Buildings (House-Office-Shop)	198.29	4,500.00	-4,301.71
<b>Ditches</b>			
Santosh	0.00	0.00	0.00
Jackson Creek Diversion	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	0.00	25,000.00	-25,000.00
Mowing	1,457.50	10,000.00	-8,542.50
<b>Total Levee</b>	<b>3,869.40</b>	<b>37,400.00</b>	<b>-33,530.60</b>

**SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY**  
**Profit & Loss Budget vs. Actual**  
 July 2021 through June 2022

05/09/22

Accrual Basis

	Jul '21 - Jun 22	Budget	\$ Over Budget
<b>Pumps &amp; Motors</b>			
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		
<b>Total Pumps &amp; Motors</b>	51,678.54	52,000.00	-321.46
<b>Repair &amp; Maintenance-Misc</b>	511.95	2,100.00	-1,588.05
<b>Vehicles</b>	156.67	1,000.00	-843.33
<b>Repair &amp; Maintenance - Other</b>	6,497.50		
<b>Total Repair &amp; Maintenance</b>	73,616.19	117,000.00	-43,383.81
<b>Unanticipated Expense</b>	0.00	10,000.00	-10,000.00
<b>Total Direct Expenses</b>	204,283.35	293,466.71	-89,183.36
<b>G&amp;A</b>			
Advertising, Jobs, Legal Notice	41.03	150.00	-108.97
Bank & Misc Fees	162.10	200.00	-37.90
House/Office	4,916.00		
Insurance	16,719.54	12,772.00	3,947.54
License and Fees	623.00	300.00	323.00
Mailing	3,248.13	1,200.00	2,048.13
Office Equipment & Computer	1,408.76	1,200.00	208.76
Office Supplies	339.06	500.00	-160.94
Payroll Taxes	8,814.33	7,720.00	1,094.33
Bookkeeping	3,748.25	4,800.00	-1,051.75
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 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	1,808.16	2,916.00	-1,107.84
<b>Total G&amp;A</b>	80,733.96	50,808.00	29,925.96
<b>Loan Interest Expense</b>	1,800.68	1,800.68	0.00
<b>Total Expense</b>	286,817.99	346,075.39	-59,257.40
<b>Net Ordinary Income</b>	69,422.71	31,364.61	38,058.10

**SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY**  
**Profit & Loss Budget vs. Actual**  
**July 2021 through June 2022**

	Jul '21 - Jun 22	Budget	\$ Over Budget
<b>Other Income/Expense</b>			
<b>Other Income</b>			
SDAO Grant	0.00	5,000.00	-5,000.00
<b>Total Other Income</b>	0.00	5,000.00	-5,000.00
<b>Other Expense</b>			
USACE Inspection Expense	0.00	2,500.00	-2,500.00
<b>FEMA Certification</b>			
FEMA LOMR & MT-2 Submittal	3,775.00	1,500.00	2,275.00
<b>Total FEMA Certification</b>	3,775.00	1,500.00	2,275.00
<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>	1,606.25	16,000.00	-14,393.75
<b>Reimbursable Expense</b>			
CalPortland	0.00	6,400.00	-6,400.00
Cadman	-24,553.70		
Reimbursable Expense - Other	-875.00		
<b>Total Reimbursable Expense</b>	-25,428.70	6,400.00	-31,828.70
<b>Total Other Expense</b>	-20,047.45	26,400.00	-46,447.45
<b>Net Other Income</b>	20,047.45	-21,400.00	41,447.45
<b>Net Income</b>	<b>89,470.16</b>	<b>9,964.61</b>	<b>79,505.55</b>