

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss

04/10/22

July 2021 through June 2022

Accrual Basis

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change
Ordinary Income/Expense			
Income			
Assessments	333,336.91	339,295.09	-5,958.18
Interest Earned	1,466.12	4,669.99	-3,203.87
Net House Rental Income	12,938.42	0.00	12,938.42
Misc Income/Reimburse	4,305.75	0.00	4,305.75
Royalties	0.00	2,250.09	-2,250.09
Total Income	352,047.20	346,215.17	5,832.03
Expense			
Depreciation Expense	0.00	29,412.37	-29,412.37
Reconciliation Discrepancies	0.00	0.00	0.00
Direct Expenses			
Operational			
Labor			
General Manager	30,267.21	23,453.76	6,813.45
Field Operations	15,547.94	9,370.67	6,177.27
Total Labor	45,815.15	32,824.43	12,990.72
Labor- Contract	0.00	11,200.00	-11,200.00
Electricity	65,416.44	74,330.08	-8,913.64
Fuel and Oil	1,199.52	1,383.09	-183.57
Garbage	362.52	359.52	3.00
Supplies	545.25	202.08	343.17
Equipment Rental	540.00	0.00	540.00
Tools & Equipment	1,208.73	620.61	588.12
Total Operational	115,087.61	120,919.81	-5,832.20
Repair & Maintenance			
Animal Control	6,940.00	13,580.00	-6,640.00
Buildings (House-Office-Shop)	198.29	1,221.04	-1,022.75
Ditches			
Jackson Creek Diversion	203.84	6,682.88	-6,479.04
Other Ditches	3,000.00	32,838.77	-29,838.77
Total Ditches	3,203.84	39,521.65	-36,317.81
Levee			
Spraying	2,411.90	0.00	2,411.90
Logging & Clearing	0.00	3,597.00	-3,597.00
Mowing	1,457.50	6,469.50	-5,012.00
Total Levee	3,869.40	10,066.50	-6,197.10
Pumps & Motors			
Evans	49,723.29	4,932.07	44,791.22
Cherry Orchard	364.63	48.15	316.48
North	198.19	0.00	198.19
Kessi	18.36	186.50	-168.14
Johnson	5.78	0.00	5.78
Honeyman	73.05	0.00	73.05
Smith	25.11	0.00	25.11
Sternberg	0.00	350.00	-350.00
Pumps & Motors - Other	1,270.13	0.00	1,270.13
Total Pumps & Motors	51,678.54	5,516.72	46,161.82
Repair & Maintenance-Misc	511.95	334.51	177.44
Vehicles	156.67	507.02	-350.35
Repair & Maintenance - Other	6,497.50	0.00	6,497.50
Total Repair & Maintenance	73,056.19	70,747.44	2,308.75
Total Direct Expenses	188,143.80	191,667.25	-3,523.45

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G&A			
Advertising, Jobs, Legal Notice	41.03	358.36	-317.33
Bank & Misc Fees	146.10	358.50	-212.40
House/Office	4,916.00	1,420.12	3,495.88
Insurance	16,719.54	12,400.29	4,319.25
License and Fees	473.00	2,152.85	-1,679.85
Mailing	3,248.13	519.75	2,728.38
Office Equipment & Computer	1,308.87	1,513.26	-204.39
Office Supplies	334.07	865.61	-531.54
Payroll Taxes	11,815.81	3,603.54	8,212.27
Bookkeeping	3,492.00	3,603.75	-111.75
Office Administration	2,304.00	4,827.00	-2,523.00
Professional Audit/Taxes	1,600.00	1,550.00	50.00
Professional Legal	33,651.60	17,809.58	15,842.02
Professional-Mgt. Consultant	864.00	5,214.00	-4,350.00
Telephone	1,539.52	1,700.56	-161.04
Total G&A	82,453.67	57,897.17	24,556.50
Loan Interest Expense	1,800.68	4,258.80	-2,458.12
Total Expense	272,398.15	283,235.59	-10,837.44
Net Ordinary Income	79,649.05	62,979.58	16,669.47
Other Income/Expense			
Other Income			
Other Income	0.00	1,475.00	-1,475.00
Total Other Income	0.00	1,475.00	-1,475.00
Other Expense			
FEMA Certification			
GSI Seepage Analysis	0.00	-66,884.00	66,884.00
FEMA LOMR & MT-2 Submittal	3,775.00	20,311.50	-16,536.50
Total FEMA Certification	3,775.00	-46,572.50	50,347.50
Assessment GIS Maps & Updates			
GIS	0.00	4,494.25	-4,494.25
Assessment GIS Maps & Updates - Other	1,606.25	0.00	1,606.25
Total Assessment GIS Maps & Updates	1,606.25	4,494.25	-2,888.00
Reimbursable Expense			
CalPortland	0.00	7,105.60	-7,105.60
Cadman	-32,815.60	-3,069.58	-29,746.02
Reimbursable Expense - Other	-875.00	875.00	-1,750.00
Total Reimbursable Expense	-33,690.60	4,911.02	-38,601.62
Total Other Expense	-28,309.35	-37,167.23	8,857.88
Net Other Income	28,309.35	38,642.23	-10,332.88
Net Income	107,958.40	101,621.81	6,336.59