

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

06/11/22

Profit & Loss-3 Year
July 2019 through June 2022

Accrual Basis

	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	TOTAL
Ordinary Income/Expense				
Income				
Assessments	337,029.23	339,295.09	337,067.19	1,013,391.51
Interest Earned	10,163.51	4,669.99	1,945.47	16,778.97
Net House Rental Income	0.00	0.00	16,649.77	16,649.77
Misc Income/Reimburse	0.00	0.00	4,305.75	4,305.75
Royalties	755.78	2,250.09	0.00	3,005.87
Total Income	347,948.52	346,215.17	359,968.18	1,054,131.87
Expense				
Depreciation Expense	26,730.00	29,412.37	0.00	56,142.37
Reconciliation Discrepancies	0.00	0.00	0.00	0.00
Direct Expenses				
Operational				
Labor				
General Manager	0.00	23,453.76	37,827.21	61,280.97
Field Operations	0.00	9,370.67	19,234.61	28,605.28
Labor - Other	30,000.00	0.00	0.00	30,000.00
Total Labor	30,000.00	32,824.43	57,061.82	119,886.25
Labor- Contract	1,920.00	11,200.00	0.00	13,120.00
Electricity	60,100.36	74,330.08	84,117.22	218,547.66
Fuel and Oil	2,304.42	1,383.09	1,882.46	5,569.97
Garbage	359.52	359.52	362.52	1,081.56
Supplies	578.54	202.08	688.14	1,468.76
Equipment Rental	1,820.00	0.00	540.00	2,360.00
Tools & Equipment	947.12	620.61	1,674.67	3,242.40
Total Operational	98,029.96	120,919.81	146,326.83	365,276.60
Repair & Maintenance				
Animal Control	2,360.00	13,580.00	8,140.00	24,080.00
Buildings (House-Office-Shop)	830.79	1,221.04	198.29	2,250.12
Ditches				
Santosh	7,150.00	0.00	0.00	7,150.00
Jackson Creek Diversion	0.00	6,682.88	203.84	6,886.72
Other Ditches	2,661.25	32,838.77	3,000.00	38,500.02
Total Ditches	9,811.25	39,521.65	3,203.84	52,536.74
Levee				
Spraying	554.00	0.00	2,411.90	2,965.90
Logging & Clearing	0.00	3,597.00	4,000.00	7,597.00
Mowing	15,305.00	6,469.50	3,785.40	25,559.90
Rip Rap	107.21	0.00	0.00	107.21
Levee - Other	240.00	0.00	0.00	240.00
Total Levee	16,206.21	10,066.50	10,197.30	36,470.01
Pumps & Motors				
Evans	5,040.17	4,932.07	50,223.29	60,195.53
Cherry Orchard	480.38	48.15	364.63	893.16
North	918.12	0.00	198.19	1,116.31
Kessi	0.00	186.50	18.36	204.86
Johnson	0.00	0.00	5.78	5.78
Honeyman	0.00	0.00	73.05	73.05
Smith	1,425.00	0.00	25.11	1,450.11
Sternberg	0.00	350.00	0.00	350.00
Pumps & Motors - Other	0.00	0.00	1,270.13	1,270.13
Total Pumps & Motors	7,863.67	5,516.72	52,178.54	65,558.93
Repair & Maintenance-Misc				
Vehicles	864.93	507.02	156.67	1,528.62
Repair & Maintenance - Other	0.00	0.00	13,997.50	13,997.50
Total Repair & Maintenance	37,936.85	70,747.44	88,584.09	197,268.38
Total Direct Expenses	135,966.81	191,667.25	234,910.92	562,544.98

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G&A				
Advertising, Jobs, Legal Notice	301.69	358.36	41.03	701.08
Bank & Misc Fees	125.25	358.50	178.10	661.85
House/Office	1,624.00	1,420.12	4,916.00	7,960.12
Insurance	12,167.15	12,400.29	16,719.54	41,286.98
License and Fees	2,085.54	2,152.85	698.00	4,936.39
Mailing	1,089.26	519.75	3,248.13	4,857.14
Office Equipment & Computer	1,669.80	1,513.26	1,531.66	4,714.72
Office Supplies	450.99	865.61	539.82	1,856.42
Payroll Taxes	2,195.42	3,603.54	8,814.33	14,613.29
Bookkeeping	0.00	3,603.75	3,948.25	7,552.00
Office Administration	0.00	4,827.00	2,790.00	7,617.00
Professional Accounting-KV	3,490.33	0.00	0.00	3,490.33
Professional Audit/Taxes	1,500.00	1,550.00	1,600.00	4,650.00
Professional Legal	10,011.20	17,809.58	35,883.20	63,703.98
Professional-Mgt. Consultant	3,531.50	5,214.00	1,326.50	10,072.00
Telephone	1,817.62	1,700.56	1,808.16	5,326.34
Total G&A	42,059.75	57,897.17	84,042.72	183,999.64
Loan Interest Expense	0.00	4,258.80	1,800.68	6,059.48
Total Expense	204,756.56	283,235.59	320,754.32	808,746.47
Net Ordinary Income	143,191.96	62,979.58	39,213.86	245,385.40
Other Income/Expense				
Other Income				
Other Income	0.00	1,475.00	0.00	1,475.00
PY Payroll Tax Refunds	1,261.87	0.00	0.00	1,261.87
Gain/Loss on sale of Assets	1,000.00	0.00	0.00	1,000.00
Total Other Income	2,261.87	1,475.00	0.00	3,736.87
Other Expense				
USACE Inspection Expense	3,000.00	0.00	0.00	3,000.00
FEMA Certification				
USACE Phase 2b	-9,285.12	0.00	0.00	-9,285.12
West Interior Drainage Analysis	-3,342.50	0.00	0.00	-3,342.50
GSI Seepage Analysis	23,283.90	-66,884.00	0.00	-43,600.10
FEMA LOMR & MT-2 Submittal	-6,886.50	20,311.50	3,775.00	17,200.00
Total FEMA Certification	3,769.78	-46,572.50	3,775.00	-39,027.72
Assessment GIS Maps & Updates				
GIS	7,060.00	4,494.25	0.00	11,554.25
Legal	4,499.60	0.00	0.00	4,499.60
Assessment GIS Maps & Updates - Other	0.00	0.00	1,606.25	1,606.25
Total Assessment GIS Maps & Updates	11,559.60	4,494.25	1,606.25	17,660.10
Reimbursable Expense				
CalPortland	5,969.40	7,105.60	0.00	13,075.00
Cadman	3,069.58	-3,069.58	-24,553.70	-24,553.70
Reimbursable Expense - Other	0.00	875.00	-875.00	0.00
Total Reimbursable Expense	9,038.98	4,911.02	-25,428.70	-11,478.70
Total Other Expense	27,368.36	-37,167.23	-20,047.45	-29,846.32
Net Other Income	-25,106.49	38,642.23	20,047.45	33,583.19
Net Income	118,085.47	101,621.81	59,261.31	278,968.59