

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY
Profit & Loss-3 Year
July 2020 through June 2023

| | Jul '20 - Jun 21 | Jul '21 - Jun 22 | Jul '22 - Jun 23 | TOTAL |
|---|------------------|------------------|------------------|--------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4000 · Assessments | 339,295.09 | 341,045.24 | 324,435.04 | 1,004,775.37 |
| 4100 · Interest Earned | 4,669.99 | 2,236.92 | 5,558.36 | 12,465.27 |
| 4200 · Net House Rental Income | 0.00 | 18,506.77 | 12,400.85 | 30,907.62 |
| 4300 · Misc Income/Reimburse | 0.00 | 4,305.75 | 0.00 | 4,305.75 |
| 4400 · Royalties | 2,250.09 | 0.00 | 0.00 | 2,250.09 |
| Total Income | 346,215.17 | 366,094.68 | 342,394.25 | 1,054,704.10 |
| Expense | | | | |
| 5000 · Reconciliation Discrepancies | 0.00 | 0.00 | 0.00 | 0.00 |
| 6000 · Direct Expenses | | | | |
| 6110 · Operational | | | | |
| 6120 · Labor | | | | |
| 6121 · General Manager | 23,453.76 | 42,353.13 | 26,534.54 | 92,341.43 |
| 6122 · Field Operations | 9,370.67 | 21,417.02 | 11,349.59 | 42,137.28 |
| 6120 · Labor - Other | 0.00 | 0.00 | 7,000.00 | 7,000.00 |
| Total 6120 · Labor | 32,824.43 | 63,770.15 | 44,884.13 | 141,478.71 |
| 6130 · Labor- Contract | 11,200.00 | 0.00 | 0.00 | 11,200.00 |
| 6135 · Electricity | 74,330.08 | 85,251.62 | 49,604.95 | 209,186.65 |
| 6140 · Fuel and Oil | 1,383.09 | 1,995.26 | 1,133.57 | 4,511.92 |
| 6145 · Garbage | 359.52 | 362.52 | 263.36 | 985.40 |
| 6150 · Supplies | 202.08 | 688.14 | 451.19 | 1,341.41 |
| 6155 · Equipment Rental | 0.00 | 540.00 | 1,052.69 | 1,592.69 |
| 6160 · Tools & Equipment | 620.61 | 1,736.65 | 852.25 | 3,209.51 |
| Total 6110 · Operational | 120,919.81 | 154,344.34 | 98,242.14 | 373,506.29 |
| 6210 · Repair & Maintenance | | | | |
| 6220 · Animal Control | 13,580.00 | 8,140.00 | 0.00 | 21,720.00 |
| 6225 · Buildings (House-Office-Shop) | 1,221.04 | 208.24 | 802.31 | 2,231.59 |
| 6230 · Ditches | | | | |
| 6232 · Jackson Creek Diversion | 6,682.88 | 203.84 | 10,051.59 | 16,938.31 |
| 6233 · Other Ditches | 32,838.77 | 3,000.00 | 194.83 | 36,033.60 |
| Total 6230 · Ditches | 39,521.65 | 3,203.84 | 10,246.42 | 52,971.91 |
| 6240 · Levee | | | | |
| 6241 · Spraying | 0.00 | 2,411.90 | 2,456.75 | 4,868.65 |
| 6242 · Logging & Clearing | 3,597.00 | 5,800.00 | 21,150.63 | 30,547.63 |
| 6243 · Mowing | 6,469.50 | 3,190.66 | 8,576.32 | 18,236.48 |
| Total 6240 · Levee | 10,066.50 | 11,402.56 | 32,183.70 | 53,652.76 |

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| 6250 · Pumps & Motors | | | | |
| 6251 · Evans | 4,932.07 | 5,557.29 | 42,294.09 | 52,783.45 |
| 6252 · Cherry Orchard | 48.15 | 364.63 | 0.00 | 412.78 |
| 6253 · North | 0.00 | 198.19 | 0.00 | 198.19 |
| 6254 · Kessi | 186.50 | 18.36 | 0.00 | 204.86 |
| 6255 · Johnson | 0.00 | 5.78 | 334.16 | 339.94 |
| 6256 · Honeyman | 0.00 | 73.05 | 0.00 | 73.05 |
| 6257 · Smith | 0.00 | 25.11 | 0.00 | 25.11 |
| 6259 · Sternberg | 350.00 | 0.00 | 0.00 | 350.00 |
| 6250 · Pumps & Motors - Other | 0.00 | 1,305.19 | 0.00 | 1,305.19 |
| Total 6250 · Pumps & Motors | 5,516.72 | 7,547.60 | 42,628.25 | 55,692.57 |
| 6270 · Repair & Maintenance-Misc | 334.51 | 511.95 | 0.00 | 846.46 |
| 6280 · Vehicles | 507.02 | 156.67 | 2,225.30 | 2,888.99 |
| Total 6210 · Repair & Maintenance | 70,747.44 | 31,170.86 | 88,085.98 | 190,004.28 |
| Total 6000 · Direct Expenses | 191,667.25 | 185,515.20 | 186,328.12 | 563,510.57 |
| 6400 · Depreciation Expense | 29,412.37 | 53,241.04 | 0.00 | 82,653.41 |
| 6500 · G&A | | | | |
| 6510 · Advertising, Jobs, Legal Notice | 358.36 | 41.03 | 0.00 | 399.39 |
| 6515 · Bank & Misc Fees | 358.50 | 194.10 | 112.10 | 664.70 |
| 6520 · House/Office | 1,420.12 | 4,916.00 | 0.00 | 6,336.12 |
| 6525 · Insurance | 12,400.29 | 16,719.54 | 18,237.70 | 47,357.53 |
| 6535 · License and Fees | 2,152.85 | 698.00 | 916.00 | 3,766.85 |
| 6540 · Mailing | 519.75 | 3,248.13 | 2,963.32 | 6,731.20 |
| 6545 · Office Equipment & Computer | 1,480.78 | 1,731.01 | 994.75 | 4,206.54 |
| 6550 · Office Supplies | 865.61 | 540.16 | 102.94 | 1,508.71 |
| 6555 · Payroll Taxes | 3,603.54 | 5,292.09 | 4,666.29 | 13,561.92 |
| 6560 · Bookkeeping | 3,603.75 | 3,948.25 | 1,906.25 | 9,458.25 |
| 6565 · Office Administration | 4,827.00 | 2,790.00 | 1,107.00 | 8,724.00 |
| 6570 · Professional Audit/Taxes | 1,550.00 | 1,600.00 | 1,650.00 | 4,800.00 |
| 6580 · Professional Legal | 17,809.58 | 37,600.00 | 18,599.20 | 74,008.78 |
| 6585 · Professional-Mgt. Consultant | 5,214.00 | 1,326.50 | 1,928.54 | 8,469.04 |
| 6595 · Telephone | 1,700.56 | 1,962.83 | 1,378.23 | 5,041.62 |
| Total 6500 · G&A | 57,864.69 | 82,607.64 | 54,562.32 | 195,034.65 |
| 6600 · Loan Interest Expense | 4,258.80 | 1,800.68 | 1,514.08 | 7,573.56 |
| Total Expense | 283,203.11 | 323,164.56 | 242,404.52 | 848,772.19 |
| Net Ordinary Income | 63,012.06 | 42,930.12 | 99,989.73 | 205,931.91 |

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| Other Income/Expense | | | | |
| Other Income | | | | |
| 8000 · Other Income | 1,475.00 | 0.00 | 0.00 | 1,475.00 |
| Total Other Income | 1,475.00 | 0.00 | 0.00 | 1,475.00 |
| Other Expense | | | | |
| 8600 · FEMA Certification | | | | |
| 8635 · GSI Seepage Analysis | -66,884.00 | 0.00 | 0.00 | -66,884.00 |
| 8640 · FEMA LOMR & MT-2 Submittal | 20,311.50 | 3,775.00 | 0.00 | 24,086.50 |
| Total 8600 · FEMA Certification | -46,572.50 | 3,775.00 | 0.00 | -42,797.50 |
| 8700 · Assessment GIS Maps & Updates | | | | |
| 8715 · GIS | 4,494.25 | 0.00 | 0.00 | 4,494.25 |
| 8700 · Assessment GIS Maps & Updates - Other | 0.00 | 1,606.25 | 4,003.75 | 5,610.00 |
| Total 8700 · Assessment GIS Maps & Updates | 4,494.25 | 1,606.25 | 4,003.75 | 10,104.25 |
| 8800 · Reimbursable Expense | | | | |
| 8810 · CalPortland | 7,105.60 | 0.00 | 0.00 | 7,105.60 |
| 8815 · Cadman | -3,069.58 | -24,553.70 | -9,545.90 | -37,169.18 |
| 8800 · Reimbursable Expense - Other | 875.00 | -875.00 | 0.00 | 0.00 |
| Total 8800 · Reimbursable Expense | 4,911.02 | -25,428.70 | -9,545.90 | -30,063.58 |
| Total Other Expense | -37,167.23 | -20,047.45 | -5,542.15 | -62,756.83 |
| Net Other Income | 38,642.23 | 20,047.45 | 5,542.15 | 64,231.83 |
| Net Income | 101,654.29 | 62,977.57 | 105,531.88 | 270,163.74 |