

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss

July 2021 through June 2022

06/01/22

Accrual Basis

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change
Ordinary Income/Expense			
Income			
Assessments	337,067.19	339,295.09	-2,227.90
Interest Earned	1,945.47	4,669.99	-2,724.52
Net House Rental Income	16,649.77	0.00	16,649.77
Misc Income/Reimburse	4,305.75	0.00	4,305.75
Royalties	0.00	2,250.09	-2,250.09
Total Income	359,968.18	346,215.17	13,753.01
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	37,827.21	23,453.76	14,373.45
Field Operations	19,234.61	9,370.67	9,863.94
Total Labor	57,061.82	32,824.43	24,237.39
Labor- Contract	0.00	11,200.00	-11,200.00
Electricity	84,117.22	74,330.08	9,787.14
Fuel and Oil	1,882.46	1,383.09	499.37
Garbage	362.52	359.52	3.00
Supplies	688.14	202.08	486.06
Equipment Rental	540.00	0.00	540.00
Tools & Equipment	1,674.67	620.61	1,054.06
Total Operational	146,326.83	120,919.81	25,407.02
Repair & Maintenance			
Animal Control	8,140.00	13,580.00	-5,440.00
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	4,000.00	3,597.00	403.00
Mowing	3,785.40	6,469.50	-2,684.10
Total Levee	10,197.30	10,066.50	130.80

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Pumps & Motors			
Evans	50,223.29	4,932.07	45,291.22
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	52,178.54	5,516.72	46,661.82
Repair & Maintenance-Misc	511.95	334.51	177.44
Vehicles	156.67	507.02	-350.35
Repair & Maintenance - Other	13,997.50	0.00	13,997.50
Total Repair & Maintenance	88,584.09	70,747.44	17,836.65
Total Direct Expenses	234,910.92	191,667.25	43,243.67
G&A			
Advertising, Jobs, Legal Notice	41.03	358.36	-317.33
Bank & Misc Fees	178.10	358.50	-180.40
House/Office	4,916.00	1,420.12	3,495.88
Insurance	16,719.54	12,400.29	4,319.25
License and Fees	698.00	2,152.85	-1,454.85
Mailing	3,248.13	519.75	2,728.38
Office Equipment & Computer	1,531.66	1,513.26	18.40
Office Supplies	539.82	865.61	-325.79
Payroll Taxes	8,814.33	3,603.54	5,210.79
Bookkeeping	3,948.25	3,603.75	344.50
Office Administration	2,790.00	4,827.00	-2,037.00
Professional Audit/Taxes	1,600.00	1,550.00	50.00
Professional Legal	35,883.20	17,809.58	18,073.62
Professional-Mgt. Consultant	1,326.50	5,214.00	-3,887.50
Telephone	1,808.16	1,700.56	107.60
Total G&A	84,042.72	57,897.17	26,145.55
Loan Interest Expense	1,800.68	4,258.80	-2,458.12
Total Expense	320,754.32	283,235.59	37,518.73
Net Ordinary Income	39,213.86	62,979.58	-23,765.72

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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	-24,553.70	-3,069.58	-21,484.12
Reimbursable Expense - Other	-875.00	875.00	-1,750.00
Total Reimbursable Expense	-25,428.70	4,911.02	-30,339.72
Total Other Expense	-20,047.45	-37,167.23	17,119.78
Net Other Income	20,047.45	38,642.23	-18,594.78
Net Income	59,261.31	101,621.81	-42,360.50