

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss

July 2021 through June 2022

02/07/22

Accrual Basis

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change
Ordinary Income/Expense			
Income			
Assessments	324,512.59	339,295.09	-14,782.50
Interest Earned	1,112.19	4,669.99	-3,557.80
Net House Rental Income	9,558.31	0.00	9,558.31
Misc Income/Reimburse	4,305.75	0.00	4,305.75
Royalties	0.00	2,250.09	-2,250.09
Total Income	339,488.84	346,215.17	-6,726.33
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	23,876.49	23,453.76	422.73
Field Operations	11,898.26	9,370.67	2,527.59
Total Labor	35,774.75	32,824.43	2,950.32
Labor- Contract	0.00	11,200.00	-11,200.00
Electricity	46,174.66	74,330.08	-28,155.42
Fuel and Oil	852.65	1,383.09	-530.44
Garbage	302.10	359.52	-57.42
Supplies	269.33	202.08	67.25
Spraying	2,411.90	0.00	2,411.90
Equipment Rental	540.00	0.00	540.00
Tools & Equipment	1,072.21	620.61	451.60
Total Operational	87,397.60	120,919.81	-33,522.21
Repair & Maintenance			
Animal Control	5,820.00	13,580.00	-7,760.00
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	0.00	32,838.77	-32,838.77
Total Ditches	203.84	39,521.65	-39,317.81
Levee			
Logging & Clearing	0.00	3,597.00	-3,597.00
Mowing	1,457.50	6,469.50	-5,012.00
Total Levee	1,457.50	10,066.50	-8,609.00

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Pumps & Motors			
Evans	47,525.98	4,932.07	42,593.91
Cherry Orchard	124.63	48.15	76.48
North	192.35	0.00	192.35
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	1,243.71	0.00	1,243.71
Total Pumps & Motors	49,208.97	5,516.72	43,692.25
Repair & Maintenance-Misc	511.95	334.51	177.44
Vehicles	110.83	507.02	-396.19
Repair & Maintenance - Other	6,497.50	0.00	6,497.50
Total Repair & Maintenance	64,008.88	70,747.44	-6,738.56
Total Direct Expenses	151,406.48	191,667.25	-40,260.77
G&A			
Advertising, Jobs, Legal Notice	41.03	358.36	-317.33
Bank & Misc Fees	114.05	358.50	-244.45
House/Office	5,214.89	1,420.12	3,794.77
Insurance	16,719.54	12,400.29	4,319.25
License and Fees	398.00	2,152.85	-1,754.85
Mailing	3,248.13	519.75	2,728.38
Office Equipment & Computer	1,189.07	1,513.26	-324.19
Office Supplies	312.08	865.61	-553.53
Payroll Taxes	7,615.81	3,603.54	4,012.27
Bookkeeping	2,978.25	3,603.75	-625.50
Office Administration	2,304.00	4,827.00	-2,523.00
Professional Audit/Taxes	1,600.00	1,550.00	50.00
Professional Legal	24,789.20	17,809.58	6,979.62
Professional-Mgt. Consultant	864.00	5,214.00	-4,350.00
Telephone	1,346.65	1,700.56	-353.91
Total G&A	68,734.70	57,897.17	10,837.53
Loan Interest Expense	1,800.68	4,258.80	-2,458.12
Total Expense	221,941.86	283,235.59	-61,293.73
Net Ordinary Income	117,546.98	62,979.58	54,567.40

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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	-36,655.20	-3,069.58	-33,585.62
Reimbursable Expense - Other	-875.00	875.00	-1,750.00
Total Reimbursable Expense	-37,530.20	4,911.02	-42,441.22
Total Other Expense	-32,148.95	-37,167.23	5,018.28
Net Other Income	32,148.95	38,642.23	-6,493.28
Net Income	149,695.93	101,621.81	48,074.12