

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss

July 2021 through June 2022

03/06/22

Accrual Basis

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change
Ordinary Income/Expense			
Income			
Assessments	327,027.33	339,295.09	-12,267.76
Interest Earned	1,274.67	4,669.99	-3,395.32
Net House Rental Income	11,081.42	0.00	11,081.42
Misc Income/Reimburse	4,305.75	0.00	4,305.75
Royalties	0.00	2,250.09	-2,250.09
Total Income	343,689.17	346,215.17	-2,526.00
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	27,081.93	23,453.76	3,628.17
Field Operations	13,895.72	9,370.67	4,525.05
Total Labor	40,977.65	32,824.43	8,153.22
Labor- Contract	0.00	11,200.00	-11,200.00
Electricity	52,903.85	74,330.08	-21,426.23
Fuel and Oil	993.65	1,383.09	-389.44
Garbage	362.52	359.52	3.00
Supplies	359.75	202.08	157.67
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	99,621.53	120,919.81	-21,298.28
Repair & Maintenance			
Animal Control	6,300.00	13,580.00	-7,280.00
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

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss

July 2021 through June 2022

03/06/22

Accrual Basis

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change
Pumps & Motors			
Evans	49,301.79	4,932.07	44,369.72
Cherry Orchard	364.63	48.15	316.48
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	1,334.87	0.00	1,334.87
Total Pumps & Motors	51,315.94	5,516.72	45,799.22
Repair & Maintenance-Misc	3,011.95	334.51	2,677.44
Vehicles	132.18	507.02	-374.84
Repair & Maintenance - Other	6,497.50	0.00	6,497.50
Total Repair & Maintenance	69,117.20	70,747.44	-1,630.24
Total Direct Expenses	168,738.73	191,667.25	-22,928.52
G&A			
Advertising, Jobs, Legal Notice	41.03	358.36	-317.33
Bank & Misc Fees	130.10	358.50	-228.40
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	1,248.97	1,513.26	-264.29
Office Supplies	334.07	865.61	-531.54
Payroll Taxes	7,615.81	3,603.54	4,012.27
Bookkeeping	3,309.50	3,603.75	-294.25
Office Administration	2,304.00	4,827.00	-2,523.00
Professional Audit/Taxes	1,600.00	1,550.00	50.00
Professional Legal	30,484.00	17,809.58	12,674.42
Professional-Mgt. Consultant	864.00	5,214.00	-4,350.00
Telephone	1,515.58	1,700.56	-184.98
Total G&A	75,027.62	57,897.17	17,130.45
Loan Interest Expense	1,800.68	4,258.80	-2,458.12
Total Expense	245,567.03	283,235.59	-37,668.56
Net Ordinary Income	98,122.14	62,979.58	35,142.56

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss

July 2021 through June 2022

03/06/22

Accrual Basis

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change
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	-34,485.60	-3,069.58	-31,416.02
Reimbursable Expense - Other	-875.00	875.00	-1,750.00
Total Reimbursable Expense	-35,360.60	4,911.02	-40,271.62
Total Other Expense	-29,979.35	-37,167.23	7,187.88
Net Other Income	29,979.35	38,642.23	-8,662.88
Net Income	128,101.49	101,621.81	26,479.68