

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY
Profit & Loss Per Fiscal Year
 July 2013 through June 2023

	Jul '13 - Jun...	Jul '14 - Jun...	Jul '15 - Jun...	Jul '16 - Jun...	Jul '17 - Jun...	Jul '18 - Jun...	Jul '19 - Jun...	Jul '20 - Jun...	Jul '21 - Jun...	Jul '22 - Jun...	TOTAL
Ordinary Income/Expense											
Income											
4000 · Assessments	293,391.51	320,676.01	344,206.64	339,868.41	372,634.62	349,262.77	341,781.40	344,543.54	342,832.37	324,435.04	3,373,632.31
4100 · Interest Earned	1,168.58	1,554.63	1,203.06	3,445.16	6,209.26	10,713.10	10,163.51	4,669.99	2,236.92	5,558.36	46,922.57
4200 · Net House Rental Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,506.77	12,400.85	30,907.62
4300 · Misc Income/Reimburse	16.73	0.00	0.00	0.00	-52.29	0.00	0.00	0.00	4,305.75	0.00	4,270.19
4400 · Royalties	1,769.97	1,302.77	0.00	1,074.64	586.77	0.00	755.78	2,250.09	0.00	0.00	7,740.02
Total Income	296,346.79	323,533.41	345,409.70	344,388.21	379,378.36	359,975.87	352,700.69	351,463.62	367,881.81	342,394.25	3,463,472.71
Expense											
5000 · Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000 · Direct Expenses											
6110 · Operational											
6120 · Labor											
6121 · General Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,453.76	42,353.13	26,534.54	92,341.43
6122 · Field Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,370.67	21,417.02	11,349.59	42,137.28
6120 · Labor - Other	34,010.00	41,152.66	42,629.39	31,402.38	29,645.55	31,200.00	30,000.00	0.00	0.00	7,000.00	247,039.98
Total 6120 · Labor	34,010.00	41,152.66	42,629.39	31,402.38	29,645.55	31,200.00	30,000.00	32,824.43	63,770.15	44,884.13	381,518.69
6130 · Labor- Contract	0.00	0.00	0.00	0.00	0.00	0.00	1,920.00	11,200.00	0.00	0.00	13,120.00
6135 · Electricity	61,473.22	67,386.11	89,065.95	123,115.00	85,793.23	69,629.02	60,100.36	74,330.08	85,251.62	49,604.95	765,749.54
6140 · Fuel and Oil	3,974.13	3,075.22	2,589.84	2,698.93	2,905.51	3,175.48	2,304.42	1,383.09	1,995.26	1,133.57	25,235.45
6145 · Garbage	339.75	189.20	154.46	509.34	330.36	395.73	359.52	359.52	362.52	263.36	3,263.76
6150 · Supplies	3,147.82	1,070.16	449.10	1,143.53	1,143.40	380.80	578.54	202.08	688.14	451.19	9,254.76
6155 · Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	1,820.00	0.00	540.00	1,052.69	3,412.69
6160 · Tools & Equipment	0.00	0.00	0.00	0.00	0.00	1,713.74	947.12	620.61	1,736.65	852.25	5,870.37
Total 6110 · Operational	102,944.92	112,873.35	134,888.74	158,869.18	119,818.05	106,494.77	98,029.96	120,919.81	154,344.34	98,242.14	1,207,425.26
6210 · Repair & Maintenance											
6220 · Animal Control	0.00	0.00	0.00	0.00	400.00	500.00	2,360.00	13,580.00	8,140.00	0.00	24,980.00
6225 · Buildings (House-Office-Shop)	857.25	-777.54	0.00	756.54	12.99	0.00	830.79	1,221.04	208.24	802.31	3,911.62
6230 · Ditches											
6231 · Santosh	910.00	0.00	87,500.00	1,082.50	43,591.50	23,739.00	7,150.00	0.00	0.00	0.00	163,973.00
6232 · Jackson Creek Diversion	0.00	0.00	8,260.00	0.00	0.00	0.00	0.00	6,682.88	203.84	10,051.59	25,198.31
6233 · Other Ditches	11,552.00	125.00	250.00	0.00	19,436.09	4,888.24	2,661.25	32,838.77	3,000.00	194.83	74,946.18
Total 6230 · Ditches	12,462.00	125.00	96,010.00	1,082.50	63,027.59	28,627.24	9,811.25	39,521.65	3,203.84	10,246.42	264,117.49
6240 · Levee											
6241 · Spraying	71.17	2,334.83	1,442.93	1,298.14	290.04	1,238.22	554.00	0.00	2,411.90	2,456.75	12,097.98
6242 · Logging & Clearing	0.00	0.00	0.00	60.00	400.00	640.00	0.00	3,597.00	5,800.00	21,150.63	31,647.63
6243 · Mowing	18,500.00	18,500.00	0.00	13,200.00	27,541.77	13,500.00	15,305.00	6,469.50	3,190.66	8,576.32	124,783.25
6244 · Rip Rap	0.00	0.00	0.00	9,796.58	0.00	0.00	107.21	0.00	0.00	0.00	9,903.79
6240 · Levee - Other	0.00	0.00	0.00	90.00	0.00	2,770.00	240.00	0.00	0.00	0.00	3,100.00
Total 6240 · Levee	18,571.17	20,834.83	1,442.93	24,444.72	28,231.81	18,148.22	16,206.21	10,066.50	11,402.56	32,183.70	181,532.65

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6250 · Pumps & Motors											
6251 · Evans	7,965.86	0.00	1,805.45	14,382.44	796.10	0.00	5,040.17	4,932.07	5,557.29	42,294.09	82,773.47
6252 · Cherry Orchard	0.00	149.78	0.00	0.00	1,087.40	350.00	480.38	48.15	364.63	0.00	2,480.34
6253 · North	13,186.50	250.00	0.00	775.00	825.00	187.00	918.12	0.00	198.19	0.00	16,339.81
6254 · Kessi	0.00	0.00	2,000.00	33,533.33	48,166.67	95.00	0.00	186.50	18.36	0.00	83,999.86
6255 · Johnson	3,833.15	48,561.32	25,905.36	0.00	1,027.96	5,840.00	0.00	0.00	5.78	334.16	85,507.73
6256 · Honeyman	0.00	0.00	3,941.00	0.00	891.79	0.00	0.00	0.00	73.05	0.00	4,905.84
6257 · Smith	0.00	0.00	2,071.00	0.00	2,025.00	975.51	1,425.00	0.00	25.11	0.00	6,521.62
6258 · Hovan	0.00	0.00	0.00	0.00	845.49	3,625.00	0.00	0.00	0.00	0.00	4,470.49
6259 · Sternberg	0.00	0.00	0.00	2,475.00	0.00	300.00	0.00	350.00	0.00	0.00	3,125.00
6250 · Pumps & Motors - Other	1,201.46	0.00	0.00	259.90	231.34	0.00	0.00	0.00	1,305.19	0.00	2,997.89
Total 6250 · Pumps & Motors	26,186.97	48,961.10	35,722.81	51,425.67	55,896.75	11,372.51	7,863.67	5,516.72	7,547.60	42,628.25	293,122.05
6270 · Repair & Maintenance-Misc	0.00	0.00	0.00	68.00	0.00	836.92	0.00	334.51	511.95	0.00	1,751.38
6280 · Vehicles	2,516.99	2,366.09	965.37	3,220.46	1,038.89	568.54	864.93	507.02	156.67	2,225.30	14,430.26
Total 6210 · Repair & Maintenance	60,594.38	71,509.48	134,141.11	80,997.89	148,608.03	60,053.43	37,936.85	70,747.44	31,170.86	88,085.98	783,845.45
Total 6000 · Direct Expenses	163,539.30	184,382.83	269,029.85	239,867.07	268,426.08	166,548.20	135,966.81	191,667.25	185,515.20	186,328.12	1,991,270.71
6400 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00	20,198.00	26,730.00	29,412.37	53,241.04	0.00	129,581.41
6500 · G&A											
6510 · Advertising, Jobs, Legal Notice	572.56	1,109.89	292.91	1,591.59	207.56	231.46	301.69	358.36	41.03	0.00	4,707.05
6515 · Bank & Misc Fees	152.30	174.80	110.55	177.40	139.25	116.81	125.25	358.50	194.10	112.10	1,661.06
6520 · House/Office	2,768.50	876.23	601.67	995.45	37.00	159.46	1,624.00	1,420.12	4,916.00	0.00	13,398.43
6525 · Insurance	9,385.72	8,608.53	11,142.22	10,607.40	11,691.07	11,783.82	12,167.15	12,400.29	16,719.54	18,237.70	122,743.44
6535 · License and Fees	939.00	657.50	232.50	209.00	164.99	286.50	2,085.54	2,152.85	698.00	916.00	8,341.88
6540 · Mailing	1,200.69	603.42	733.19	834.73	725.07	1,017.01	1,089.26	519.75	3,248.13	2,963.32	12,934.57
6545 · Office Equipment & Computer	414.44	214.34	354.34	404.66	448.50	1,941.24	1,669.80	1,480.78	1,731.01	994.75	9,653.86
6550 · Office Supplies	774.35	472.35	761.20	303.22	1,415.21	348.18	450.99	865.61	540.16	102.94	6,034.21
6555 · Payroll Taxes	4,298.22	3,605.41	9,915.45	3,157.45	1,808.83	5,974.97	2,195.42	3,603.54	5,292.09	4,666.29	44,517.67
6560 · Bookkeeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,603.75	3,948.25	1,906.25	9,458.25
6565 · Office Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,827.00	2,790.00	1,107.00	8,724.00
6566 · Professional Accounting-KV	7,700.70	9,057.30	10,473.75	12,181.33	14,301.45	10,449.80	3,490.33	0.00	0.00	0.00	67,654.66
6570 · Professional Audit/Taxes	1,562.75	1,607.75	1,100.00	1,200.00	1,300.00	1,400.00	1,500.00	1,550.00	1,600.00	1,650.00	14,470.50
6575 · Professional-Engineer	0.00	0.00	14,264.04	25,547.00	1,308.00	0.00	0.00	0.00	0.00	0.00	41,119.04
6580 · Professional Legal	15,409.52	7,667.85	-11,801.90	-16,506.85	6,784.40	13,221.91	10,011.20	17,809.58	37,600.00	18,599.20	98,794.91
6585 · Professional-Mgt. Consultant	0.00	0.00	0.00	330.00	6,667.50	2,706.00	3,531.50	5,214.00	1,326.50	1,928.54	21,704.04
6595 · Telephone	2,162.72	1,980.00	2,258.74	2,146.71	1,864.21	1,925.82	1,817.62	1,700.56	1,962.83	1,378.23	19,197.44
Total 6500 · G&A	47,341.47	36,635.37	40,438.66	43,179.09	48,863.04	51,562.98	42,059.75	57,864.69	82,607.64	54,562.32	505,115.01
6600 · Loan Interest Expense	6,031.56	7,573.81	0.00	0.00	0.00	0.00	0.00	4,258.80	1,800.68	1,514.08	21,178.93
Total Expense	216,912.33	228,592.01	309,468.51	283,046.16	317,289.12	238,309.18	204,756.56	283,203.11	323,164.56	242,404.52	2,647,146.06
Net Ordinary Income	79,434.46	94,941.40	35,941.19	61,342.05	62,089.24	121,666.69	147,944.13	68,260.51	44,717.25	99,989.73	816,326.65

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Other Income/Expense											
Other Income											
8000 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,475.00	0.00	0.00	1,475.00
8050 · PY Payroll Tax Refunds	0.00	0.00	0.00	0.00	0.00	0.00	1,261.87	0.00	0.00	0.00	1,261.87
8100 · Gain/Loss on sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
8150 · SDAO Grant	0.00	0.00	0.00	0.00	0.00	4,750.00	0.00	0.00	0.00	0.00	4,750.00
8300 · FEMA Disaster Reimbursements	0.00	0.00	0.00	11,191.06	0.00	0.00	0.00	0.00	0.00	0.00	11,191.06
8350 · City of Scappoose Cost Share	0.00	0.00	11,258.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,258.07
8400 · 2016 IFA Grant \$50,000	0.00	0.00	37,746.00	12,254.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
8450 · Port of St Helens Cost Share	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
Total Other Income	0.00	0.00	49,004.07	53,445.06	0.00	4,750.00	2,261.87	1,475.00	0.00	0.00	110,936.00
Other Expense											
8500 · USACE Inspection Expense	0.00	43.20	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,043.20
8600 · FEMA Certification											
8625 · USACE Phase 2b	0.00	0.00	60,832.30	60,000.00	0.00	0.00	-9,285.12	0.00	0.00	0.00	111,547.18
8630 · West Interior Drainage Analysis	0.00	0.00	21,914.08	140,379.80	11,318.50	0.00	-3,342.50	0.00	0.00	0.00	170,269.88
8635 · GSI Seepage Analysis	0.00	0.00	0.00	0.00	1,461.50	114,279.44	23,283.90	-66,884.00	0.00	0.00	72,140.84
8640 · FEMA LOMR & MT-2 Submittal	0.00	0.00	0.00	0.00	0.00	0.00	-6,886.50	20,311.50	3,775.00	0.00	17,200.00
Total 8600 · FEMA Certification	0.00	0.00	82,746.38	200,379.80	12,780.00	114,279.44	3,769.78	-46,572.50	3,775.00	0.00	371,157.90
8700 · Assessment GIS Maps & Updates											
8715 · GIS	0.00	0.00	0.00	0.00	0.00	0.00	7,060.00	4,494.25	0.00	0.00	11,554.25
8720 · Legal	300.00	0.00	0.00	0.00	0.00	0.00	4,499.60	0.00	0.00	0.00	4,799.60
8700 · Assessment GIS Maps & Updates - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,606.25	4,003.75	5,610.00
Total 8700 · Assessment GIS Maps & Updates	300.00	0.00	0.00	0.00	0.00	0.00	11,559.60	4,494.25	1,606.25	4,003.75	21,963.85
8800 · Reimbursable Expense											
8810 · CalPortland	0.00	0.00	0.00	0.00	0.00	0.00	5,969.40	7,105.60	0.00	0.00	13,075.00
8815 · Cadman	0.00	0.00	0.00	0.00	0.00	0.00	3,069.58	-3,069.58	-24,553.70	-9,545.90	-34,099.60
8800 · Reimbursable Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	875.00	-875.00	0.00	0.00
Total 8800 · Reimbursable Expense	0.00	0.00	0.00	0.00	0.00	0.00	9,038.98	4,911.02	-25,428.70	-9,545.90	-21,024.60
Total Other Expense	300.00	43.20	82,746.38	200,379.80	12,780.00	114,279.44	27,368.36	-37,167.23	-20,047.45	-5,542.15	375,140.35
Net Other Income	-300.00	-43.20	-33,742.31	-146,934.74	-12,780.00	-109,529.44	-25,106.49	38,642.23	20,047.45	5,542.15	-264,204.35
Net Income	79,134.46	94,898.20	2,198.88	-85,592.69	49,309.24	12,137.25	122,837.64	106,902.74	64,764.70	105,531.88	552,122.30