

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss

05/07/23

July 2022 through June 2023

Accrual Basis

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Assessments	332,978.01	341,045.24	-8,067.23
4100 · Interest Earned	9,595.46	2,236.92	7,358.54
4200 · Net House Rental Income	16,207.70	18,506.77	-2,299.07
4300 · Misc Income/Reimburse	2,275.00	4,305.75	-2,030.75
<b>Total Income</b>	<b>361,056.17</b>	<b>366,094.68</b>	<b>-5,038.51</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	37,967.04	42,353.13	-4,386.09
6122 · Field Operations	16,935.08	21,417.02	-4,481.94
6120 · Labor - Other	6,000.00	0.00	6,000.00
<b>Total 6120 · Labor</b>	<b>60,902.12</b>	<b>63,770.15</b>	<b>-2,868.03</b>
6135 · Electricity	76,302.68	85,251.62	-8,948.94
6140 · Fuel and Oil	1,554.92	1,995.26	-440.34
6145 · Garbage	395.04	362.52	32.52
6150 · Supplies	495.88	688.14	-192.26
6155 · Equipment Rental	1,052.69	540.00	512.69
6160 · Tools & Equipment	887.82	1,736.65	-848.83
<b>Total 6110 · Operational</b>	<b>141,591.15</b>	<b>154,344.34</b>	<b>-12,753.19</b>
6210 · Repair & Maintenance			
6220 · Animal Control	2,560.00	8,140.00	-5,580.00
6225 · Buildings (House-Office-Shop)	772.31	208.24	564.07
6230 · Ditches			
6232 · Jackson Creek Diversion	10,051.59	203.84	9,847.75
6233 · Other Ditches	194.83	3,000.00	-2,805.17
<b>Total 6230 · Ditches</b>	<b>10,246.42</b>	<b>3,203.84</b>	<b>7,042.58</b>
6240 · Levee			
6241 · Spraying	2,456.75	2,411.90	44.85
6242 · Logging & Clearing	21,150.63	5,800.00	15,350.63
6243 · Mowing	8,576.32	3,190.66	5,385.66
<b>Total 6240 · Levee</b>	<b>32,183.70</b>	<b>11,402.56</b>	<b>20,781.14</b>
6250 · Pumps & Motors			
6251 · Evans	46,342.54	5,557.29	40,785.25
6252 · Cherry Orchard	0.00	364.63	-364.63
6253 · North	300.00	198.19	101.81
6254 · Kessi	0.00	18.36	-18.36
6255 · Johnson	364.16	5.78	358.38
6256 · Honeyman	33.42	73.05	-39.63
6257 · Smith	0.00	25.11	-25.11
6250 · Pumps & Motors - Other	0.00	1,305.19	-1,305.19
<b>Total 6250 · Pumps &amp; Motors</b>	<b>47,040.12</b>	<b>7,547.60</b>	<b>39,492.52</b>
6270 · Repair & Maintenance-Misc	0.00	511.95	-511.95
6280 · Vehicles	2,247.29	156.67	2,090.62
<b>Total 6210 · Repair &amp; Maintenance</b>	<b>95,049.84</b>	<b>31,170.86</b>	<b>63,878.98</b>
<b>Total 6000 · Direct Expenses</b>	<b>236,640.99</b>	<b>185,515.20</b>	<b>51,125.79</b>
6400 · Depreciation Expense	0.00	53,241.04	-53,241.04

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<b>6500 · G&amp;A</b>			
6510 · Advertising, Jobs, Legal Notice	0.00	41.03	-41.03
6515 · Bank & Misc Fees	163.10	194.10	-31.00
6520 · House/Office	0.00	4,916.00	-4,916.00
6525 · Insurance	18,237.70	16,719.54	1,518.16
6535 · License and Fees	1,141.00	698.00	443.00
6540 · Mailing	4,896.07	3,248.13	1,647.94
6545 · Office Equipment & Computer	1,555.35	1,731.01	-175.66
6550 · Office Supplies	202.73	540.16	-337.43
6555 · Payroll Taxes	5,806.27	5,292.09	514.18
6560 · Bookkeeping	2,641.68	3,948.25	-1,306.57
6565 · Office Administration	1,107.00	2,790.00	-1,683.00
6570 · Professional Audit/Taxes	1,650.00	1,600.00	50.00
6580 · Professional Legal	20,722.40	37,600.00	-16,877.60
6585 · Professional-Mgt. Consultant	1,928.54	1,326.50	602.04
6595 · Telephone	1,827.65	1,962.83	-135.18
<b>Total 6500 · G&amp;A</b>	<b>61,879.49</b>	<b>82,607.64</b>	<b>-20,728.15</b>
<b>6600 · Loan Interest Expense</b>	<b>1,514.08</b>	<b>1,800.68</b>	<b>-286.60</b>
<b>Total Expense</b>	<b>300,034.56</b>	<b>323,164.56</b>	<b>-23,130.00</b>
<b>Net Ordinary Income</b>	<b>61,021.61</b>	<b>42,930.12</b>	<b>18,091.49</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
8600 · FEMA Certification			
8640 · FEMA LOMR & MT-2 Submittal	0.00	3,775.00	-3,775.00
<b>Total 8600 · FEMA Certification</b>	<b>0.00</b>	<b>3,775.00</b>	<b>-3,775.00</b>
<b>8700 · Assessment GIS Maps &amp; Updates</b>	<b>4,003.75</b>	<b>1,606.25</b>	<b>2,397.50</b>
<b>8800 · Reimbursable Expense</b>			
8815 · Cadman	-9,545.90	-24,553.70	15,007.80
8800 · Reimbursable Expense - Other	0.00	-875.00	875.00
<b>Total 8800 · Reimbursable Expense</b>	<b>-9,545.90</b>	<b>-25,428.70</b>	<b>15,882.80</b>
<b>Total Other Expense</b>	<b>-5,542.15</b>	<b>-20,047.45</b>	<b>14,505.30</b>
<b>Net Other Income</b>	<b>5,542.15</b>	<b>20,047.45</b>	<b>-14,505.30</b>
<b>Net Income</b>	<b>66,563.76</b>	<b>62,977.57</b>	<b>3,586.19</b>