

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss

05/31/26

July 2025 through June 2026

Accrual Basis

	Jul '25 - Jun 26	Jul '24 - Jun 25	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Assessments	327,317.10	325,688.74	1,628.36
4100 · Interest Earned	14,178.15	18,066.55	-3,888.40
4200 · Net House Rental Income	18,270.00	21,835.07	-3,565.07
4300 · Misc Income/Reimburse	3,875.41	3,258.00	617.41
<b>Total Income</b>	<b>363,640.66</b>	<b>368,848.36</b>	<b>-5,207.70</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	32,493.98	43,045.03	-10,551.05
6122 · Field Operations	37,608.62	30,489.66	7,118.96
6120 · Labor - Other	6,500.00	0.00	6,500.00
<b>Total 6120 · Labor</b>	<b>76,602.60</b>	<b>73,534.69</b>	<b>3,067.91</b>
6135 · Electricity	73,524.53	70,438.46	3,086.07
6140 · Fuel and Oil	3,567.95	3,425.10	142.85
6145 · Garbage	449.68	415.68	34.00
6150 · Supplies	547.06	431.30	115.76
6155 · Equipment Rental	0.00	51.00	-51.00
6160 · Tools & Equipment	507.51	922.25	-414.74
<b>Total 6110 · Operational</b>	<b>155,199.33</b>	<b>149,218.48</b>	<b>5,980.85</b>
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	8,160.00	-8,160.00
6230 · Ditches			
6232 · Jackson Creek Diversion	0.00	9,500.00	-9,500.00
6233 · Other Ditches	920.60	885.00	35.60
<b>Total 6230 · Ditches</b>	<b>920.60</b>	<b>10,385.00</b>	<b>-9,464.40</b>
6240 · Levee			
6241 · Spraying	4,730.00	4,247.00	483.00
6242 · Logging & Clearing	4,725.00	15,000.00	-10,275.00
6243 · Mowing	23,500.00	22,417.83	1,082.17
6244 · Rip Rap	14,628.50	0.00	14,628.50
6245 · Tide Gate	0.00	9,635.40	-9,635.40
<b>Total 6240 · Levee</b>	<b>47,583.50</b>	<b>51,300.23</b>	<b>-3,716.73</b>
6250 · Pumps & Motors			
6251 · Evans	7,652.41	6,815.89	836.52
6252 · Cherry Orchard	785.97	349.59	436.38
6253 · North	765.97	196.98	568.99
6254 · Kessi	29.81	0.00	29.81
6259 · Sternberg	0.00	27.93	-27.93
6250 · Pumps & Motors - Other	0.00	79.90	-79.90
<b>Total 6250 · Pumps &amp; Motors</b>	<b>9,234.16</b>	<b>7,470.29</b>	<b>1,763.87</b>
6270 · Repair & Maintenance-Misc	1,964.88	1,000.00	964.88
6280 · Vehicles	234.39	436.82	-202.43
6210 · Repair & Maintenance - Other	0.00	3,516.99	-3,516.99
<b>Total 6210 · Repair &amp; Maintenance</b>	<b>59,937.53</b>	<b>82,269.33</b>	<b>-22,331.80</b>
6300 · Unanticipated Expense	15,948.64	0.00	15,948.64
<b>Total 6000 · Direct Expenses</b>	<b>231,085.50</b>	<b>231,487.81</b>	<b>-402.31</b>
6400 · Depreciation Expense	0.00	60,595.42	-60,595.42

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<b>6500 · G&amp;A</b>			
6515 · Bank & Misc Fees	183.15	216.10	-32.95
6520 · House/Office	84.90	0.00	84.90
6525 · Insurance	24,661.76	23,697.20	964.56
6535 · License and Fees	5,165.40	3,779.84	1,385.56
6540 · Mailing	1,243.51	1,138.82	104.69
6545 · Office Equipment & Computer	112.49	1,064.47	-951.98
6550 · Office Supplies	515.78	192.48	323.30
6555 · Payroll Taxes	6,682.62	5,644.20	1,038.42
6560 · Bookkeeping	4,086.86	3,726.75	360.11
6570 · Professional Audit/Taxes	1,750.00	1,685.00	65.00
6580 · Professional Legal	4,878.00	4,431.20	446.80
6585 · Professional-Mgt. Consultant	0.00	400.00	-400.00
6595 · Telephone	1,651.68	2,103.81	-452.13
<b>Total 6500 · G&amp;A</b>	<b>51,016.15</b>	<b>48,079.87</b>	<b>2,936.28</b>
<b>6600 · Loan Interest Expense</b>	<b>622.24</b>	<b>924.96</b>	<b>-302.72</b>
<b>Total Expense</b>	<b>282,723.89</b>	<b>341,088.06</b>	<b>-58,364.17</b>
<b>Net Ordinary Income</b>	<b>80,916.77</b>	<b>27,760.30</b>	<b>53,156.47</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
8600 · FEMA Certification			
8640 · FEMA LOMR & MT-2 Submittal	5,870.00	0.00	5,870.00
<b>Total 8600 · FEMA Certification</b>	<b>5,870.00</b>	<b>0.00</b>	<b>5,870.00</b>
8700 · Assessment GIS Maps & Updates			
8715 · GIS	2,560.00	2,285.00	275.00
<b>Total 8700 · Assessment GIS Maps &amp; Updates</b>	<b>2,560.00</b>	<b>2,285.00</b>	<b>275.00</b>
8800 · Reimbursable Expense			
8815 · Cadman	-11,132.60	4,503.20	-15,635.80
<b>Total 8800 · Reimbursable Expense</b>	<b>-11,132.60</b>	<b>4,503.20</b>	<b>-15,635.80</b>
<b>Total Other Expense</b>	<b>-2,702.60</b>	<b>6,788.20</b>	<b>-9,490.80</b>
<b>Net Other Income</b>	<b>2,702.60</b>	<b>-6,788.20</b>	<b>9,490.80</b>
<b>Net Income</b>	<b>83,619.37</b>	<b>20,972.10</b>	<b>62,647.27</b>