

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Profit & Loss

04/10/23

July 2022 through June 2023

Accrual Basis

| | Jul '22 - Jun 23 | Jul '21 - Jun 22 | \$ Change |
|--|-------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 4000 · Assessments | 330,925.22 | 341,045.24 | -10,120.02 |
| 4100 · Interest Earned | 8,289.42 | 2,236.92 | 6,052.50 |
| 4200 · Net House Rental Income | 16,207.70 | 18,506.77 | -2,299.07 |
| 4300 · Misc Income/Reimburse | 0.00 | 4,305.75 | -4,305.75 |
| Total Income | 355,422.34 | 366,094.68 | -10,672.34 |
| Expense | | | |
| 6000 · Direct Expenses | | | |
| 6110 · Operational | | | |
| 6120 · Labor | | | |
| 6121 · General Manager | 33,942.80 | 42,353.13 | -8,410.33 |
| 6122 · Field Operations | 15,046.07 | 21,417.02 | -6,370.95 |
| 6120 · Labor - Other | 6,000.00 | 0.00 | 6,000.00 |
| Total 6120 · Labor | 54,988.87 | 63,770.15 | -8,781.28 |
| 6135 · Electricity | 64,165.43 | 85,251.62 | -21,086.19 |
| 6140 · Fuel and Oil | 1,399.98 | 1,995.26 | -595.28 |
| 6145 · Garbage | 329.20 | 362.52 | -33.32 |
| 6150 · Supplies | 457.93 | 688.14 | -230.21 |
| 6155 · Equipment Rental | 1,052.69 | 540.00 | 512.69 |
| 6160 · Tools & Equipment | 887.82 | 1,736.65 | -848.83 |
| Total 6110 · Operational | 123,281.92 | 154,344.34 | -31,062.42 |
| 6210 · Repair & Maintenance | | | |
| 6220 · Animal Control | 640.00 | 8,140.00 | -7,500.00 |
| 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 |
| Total 6230 · Ditches | 10,246.42 | 3,203.84 | 7,042.58 |
| 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 |
| Total 6240 · Levee | 32,183.70 | 11,402.56 | 20,781.14 |
| 6250 · Pumps & Motors | | | |
| 6251 · Evans | 46,320.05 | 5,557.29 | 40,762.76 |
| 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 | 0.00 | 73.05 | -73.05 |
| 6257 · Smith | 0.00 | 25.11 | -25.11 |
| 6250 · Pumps & Motors - Other | 0.00 | 1,305.19 | -1,305.19 |
| Total 6250 · Pumps & Motors | 46,984.21 | 7,547.60 | 39,436.61 |
| 6270 · Repair & Maintenance-Misc | 0.00 | 511.95 | -511.95 |
| 6280 · Vehicles | 2,322.11 | 156.67 | 2,165.44 |
| Total 6210 · Repair & Maintenance | 93,148.75 | 31,170.86 | 61,977.89 |
| Total 6000 · Direct Expenses | 216,430.67 | 185,515.20 | 30,915.47 |
| 6400 · Depreciation Expense | 0.00 | 53,241.04 | -53,241.04 |

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| 6500 · G&A | | | |
| 6510 · Advertising, Jobs, Legal Notice | 0.00 | 41.03 | -41.03 |
| 6515 · Bank & Misc Fees | 146.10 | 194.10 | -48.00 |
| 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 | 1,066.00 | 698.00 | 368.00 |
| 6540 · Mailing | 4,896.07 | 3,248.13 | 1,647.94 |
| 6545 · Office Equipment & Computer | 1,364.40 | 1,731.01 | -366.61 |
| 6550 · Office Supplies | 190.75 | 540.16 | -349.41 |
| 6555 · Payroll Taxes | 7,015.81 | 5,292.09 | 1,723.72 |
| 6560 · Bookkeeping | 2,293.75 | 3,948.25 | -1,654.50 |
| 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 | 19,692.80 | 37,600.00 | -17,907.20 |
| 6585 · Professional-Mgt. Consultant | 1,928.54 | 1,326.50 | 602.04 |
| 6595 · Telephone | 1,676.97 | 1,962.83 | -285.86 |
| Total 6500 · G&A | 61,265.89 | 82,607.64 | -21,341.75 |
| 6600 · Loan Interest Expense | 1,514.08 | 1,800.68 | -286.60 |
| Total Expense | 279,210.64 | 323,164.56 | -43,953.92 |
| Net Ordinary Income | 76,211.70 | 42,930.12 | 33,281.58 |
| Other Income/Expense | | | |
| Other Expense | | | |
| 8600 · FEMA Certification | | | |
| 8640 · FEMA LOMR & MT-2 Submittal | 0.00 | 3,775.00 | -3,775.00 |
| Total 8600 · FEMA Certification | 0.00 | 3,775.00 | -3,775.00 |
| 8700 · Assessment GIS Maps & Updates | 4,003.75 | 1,606.25 | 2,397.50 |
| 8800 · Reimbursable Expense | | | |
| 8815 · Cadman | -9,545.90 | -24,553.70 | 15,007.80 |
| 8800 · Reimbursable Expense - Other | 0.00 | -875.00 | 875.00 |
| Total 8800 · Reimbursable Expense | -9,545.90 | -25,428.70 | 15,882.80 |
| Total Other Expense | -5,542.15 | -20,047.45 | 14,505.30 |
| Net Other Income | 5,542.15 | 20,047.45 | -14,505.30 |
| Net Income | 81,753.85 | 62,977.57 | 18,776.28 |