

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss

July 2023 through June 2024

02/06/24

Accrual Basis

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Assessments	324,647.29	339,943.17	-15,295.88
4100 · Interest Earned	11,761.29	12,267.05	-505.76
4200 · Net House Rental Income	12,836.75	21,848.45	-9,011.70
4300 · Misc Income/Reimburse	164.21	5,017.76	-4,853.55
<b>Total Income</b>	<b>349,409.54</b>	<b>379,076.43</b>	<b>-29,666.89</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	29,223.01	43,603.27	-14,380.26
6122 · Field Operations	12,541.46	20,251.04	-7,709.58
6120 · Labor - Other	6,000.00	0.00	6,000.00
<b>Total 6120 · Labor</b>	<b>47,764.47</b>	<b>63,854.31</b>	<b>-16,089.84</b>
6135 · Electricity	48,897.96	83,236.50	-34,338.54
6140 · Fuel and Oil	1,377.60	2,464.58	-1,086.98
6145 · Garbage	384.04	395.04	-11.00
6150 · Supplies	258.07	519.71	-261.64
6155 · Equipment Rental	585.18	1,052.69	-467.51
6160 · Tools & Equipment	409.59	1,146.82	-737.23
<b>Total 6110 · Operational</b>	<b>99,676.91</b>	<b>152,669.65</b>	<b>-52,992.74</b>
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	4,240.00	-4,240.00
6225 · Buildings (House-Office-Shop)	15,780.74	772.31	15,008.43
6230 · Ditches			
6232 · Jackson Creek Diversion	0.00	10,051.59	-10,051.59
6233 · Other Ditches	27,492.50	794.83	26,697.67
<b>Total 6230 · Ditches</b>	<b>27,492.50</b>	<b>10,846.42</b>	<b>16,646.08</b>
6240 · Levee			
6241 · Spraying	2,396.50	2,456.75	-60.25
6242 · Logging & Clearing	21,461.00	21,150.63	310.37
6243 · Mowing	16,063.16	9,337.39	6,725.77
6245 · Tide Gate	29.99	0.00	29.99
<b>Total 6240 · Levee</b>	<b>39,950.65</b>	<b>32,944.77</b>	<b>7,005.88</b>
6250 · Pumps & Motors			
6251 · Evans	3,385.54	6,502.83	-3,117.29
6252 · Cherry Orchard	15.58	0.00	15.58
6253 · North	314.00	300.00	14.00
6254 · Kessi	100.00	0.00	100.00
6255 · Johnson	199.51	364.16	-164.65
6256 · Honeyman	10.77	68.42	-57.65
6257 · Smith	149.57	0.00	149.57
6258 · Hovan	1,000.00	0.00	1,000.00
<b>Total 6250 · Pumps &amp; Motors</b>	<b>5,174.97</b>	<b>7,235.41</b>	<b>-2,060.44</b>
6280 · Vehicles	1,900.29	2,247.29	-347.00
<b>Total 6210 · Repair &amp; Maintenance</b>	<b>90,299.15</b>	<b>58,286.20</b>	<b>32,012.95</b>
6300 · Unanticipated Expense	825.00	0.00	825.00
<b>Total 6000 · Direct Expenses</b>	<b>190,801.06</b>	<b>210,955.85</b>	<b>-20,154.79</b>
6400 · Depreciation Expense	0.00	57,972.64	-57,972.64

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<b>6500 · G&amp;A</b>			
6515 · Bank & Misc Fees	119.05	197.10	-78.05
6520 · House/Office	169.44	0.00	169.44
6525 · Insurance	17,292.79	19,628.54	-2,335.75
6535 · License and Fees	1,728.00	1,844.16	-116.16
6540 · Mailing	66.00	4,896.07	-4,830.07
6545 · Office Equipment & Computer	1,390.53	1,937.93	-547.40
6550 · Office Supplies	19.99	202.73	-182.74
6555 · Payroll Taxes	5,841.92	5,191.11	650.81
6560 · Bookkeeping	2,827.75	2,910.43	-82.68
6565 · Office Administration	0.00	1,107.00	-1,107.00
6570 · Professional Audit/Taxes	1,675.00	1,650.00	25.00
6580 · Professional Legal	3,661.20	22,151.60	-18,490.40
6585 · Professional-Mgt. Consultant	0.00	1,928.54	-1,928.54
6595 · Telephone	1,217.90	1,978.33	-760.43
<b>Total 6500 · G&amp;A</b>	<b>36,009.57</b>	<b>65,623.54</b>	<b>-29,613.97</b>
<b>6600 · Loan Interest Expense</b>	<b>1,514.08</b>	<b>1,514.08</b>	<b>0.00</b>
<b>Total Expense</b>	<b>228,324.71</b>	<b>336,066.11</b>	<b>-107,741.40</b>
<b>Net Ordinary Income</b>	<b>121,084.83</b>	<b>43,010.32</b>	<b>78,074.51</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
8700 · Assessment GIS Maps & Updates			
8715 · GIS	3,565.00	4,003.75	-438.75
<b>Total 8700 · Assessment GIS Maps &amp; Updates</b>	<b>3,565.00</b>	<b>4,003.75</b>	<b>-438.75</b>
8800 · Reimbursable Expense			
8815 · Cadman	8,274.30	-15,446.30	23,720.60
<b>Total 8800 · Reimbursable Expense</b>	<b>8,274.30</b>	<b>-15,446.30</b>	<b>23,720.60</b>
<b>Total Other Expense</b>	<b>11,839.30</b>	<b>-11,442.55</b>	<b>23,281.85</b>
<b>Net Other Income</b>	<b>-11,839.30</b>	<b>11,442.55</b>	<b>-23,281.85</b>
<b>Net Income</b>	<b>109,245.53</b>	<b>54,452.87</b>	<b>54,792.66</b>