

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss

July 2022 through June 2023

06/12/23

Accrual Basis

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Assessments	334,455.21	341,045.24	-6,590.03
4100 · Interest Earned	10,933.58	2,236.92	8,696.66
4200 · Net House Rental Income	21,848.45	18,506.77	3,341.68
4300 · Misc Income/Reimburse	5,017.76	4,305.75	712.01
<b>Total Income</b>	<b>372,255.00</b>	<b>366,094.68</b>	<b>6,160.32</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	40,825.17	42,353.13	-1,527.96
6122 · Field Operations	18,484.34	21,417.02	-2,932.68
6120 · Labor - Other	6,000.00	0.00	6,000.00
<b>Total 6120 · Labor</b>	<b>65,309.51</b>	<b>63,770.15</b>	<b>1,539.36</b>
6135 · Electricity	85,461.50	85,251.62	209.88
6140 · Fuel and Oil	2,274.92	1,995.26	279.66
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	1,146.82	1,736.65	-589.83
<b>Total 6110 · Operational</b>	<b>156,136.36</b>	<b>154,344.34</b>	<b>1,792.02</b>
6210 · Repair & Maintenance			
6220 · Animal Control	4,240.00	8,140.00	-3,900.00
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	794.83	3,000.00	-2,205.17
<b>Total 6230 · Ditches</b>	<b>10,846.42</b>	<b>3,203.84</b>	<b>7,642.58</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	9,323.23	3,190.66	6,132.57
<b>Total 6240 · Levee</b>	<b>32,930.61</b>	<b>11,402.56</b>	<b>21,528.05</b>
6250 · Pumps & Motors			
6251 · Evans	49,085.30	5,557.29	43,528.01
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	68.42	73.05	-4.63
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>49,817.88</b>	<b>7,547.60</b>	<b>42,270.28</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>100,854.51</b>	<b>31,170.86</b>	<b>69,683.65</b>
<b>Total 6000 · Direct Expenses</b>	<b>256,990.87</b>	<b>185,515.20</b>	<b>71,475.67</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	180.10	194.10	-14.00
6520 · House/Office	0.00	4,916.00	-4,916.00
6525 · Insurance	17,609.54	16,719.54	890.00
6535 · License and Fees	1,844.16	698.00	1,146.16
6540 · Mailing	4,896.07	3,248.13	1,647.94
6545 · Office Equipment & Computer	1,730.65	1,731.01	-0.36
6550 · Office Supplies	202.73	540.16	-337.43
6555 · Payroll Taxes	6,043.43	5,292.09	751.34
6560 · Bookkeeping	2,910.43	3,948.25	-1,037.82
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	22,151.60	37,600.00	-15,448.40
6585 · Professional-Mgt. Consultant	1,928.54	1,326.50	602.04
6595 · Telephone	1,978.33	1,962.83	15.50
<b>Total 6500 · G&amp;A</b>	<b>64,232.58</b>	<b>82,607.64</b>	<b>-18,375.06</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>322,737.53</b>	<b>323,164.56</b>	<b>-427.03</b>
<b>Net Ordinary Income</b>	<b>49,517.47</b>	<b>42,930.12</b>	<b>6,587.35</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>
8700 · Assessment GIS Maps & Updates			
8715 · GIS	4,003.75	0.00	4,003.75
8700 · Assessment GIS Maps & Updates - Other	0.00	1,606.25	-1,606.25
<b>Total 8700 · Assessment GIS Maps &amp; Updates</b>	<b>4,003.75</b>	<b>1,606.25</b>	<b>2,397.50</b>
8800 · Reimbursable Expense			
8815 · Cadman	-15,446.30	-24,553.70	9,107.40
8800 · Reimbursable Expense - Other	0.00	-875.00	875.00
<b>Total 8800 · Reimbursable Expense</b>	<b>-15,446.30</b>	<b>-25,428.70</b>	<b>9,982.40</b>
<b>Total Other Expense</b>	<b>-11,442.55</b>	<b>-20,047.45</b>	<b>8,604.90</b>
<b>Net Other Income</b>	<b>11,442.55</b>	<b>20,047.45</b>	<b>-8,604.90</b>
<b>Net Income</b>	<b>60,960.02</b>	<b>62,977.57</b>	<b>-2,017.55</b>