

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss

11/07/22

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	6,196.65	341,045.24	-334,848.59
4100 · Interest Earned	1,914.21	2,236.92	-322.71
4200 · Net House Rental Income	6,837.75	18,506.77	-11,669.02
4300 · Misc Income/Reimburse	0.00	4,305.75	-4,305.75
<b>Total Income</b>	<b>14,948.61</b>	<b>366,094.68</b>	<b>-351,146.07</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	14,841.80	42,353.13	-27,511.33
6122 · Field Operations	5,980.05	21,417.02	-15,436.97
6120 · Labor - Other	5,000.00	0.00	5,000.00
<b>Total 6120 · Labor</b>	<b>25,821.85</b>	<b>63,770.15</b>	<b>-37,948.30</b>
6135 · Electricity	20,011.92	85,251.62	-65,239.70
6140 · Fuel and Oil	534.26	1,995.26	-1,461.00
6145 · Garbage	197.52	362.52	-165.00
6150 · Supplies	287.57	688.14	-400.57
6155 · Equipment Rental	846.31	540.00	306.31
6160 · Tools & Equipment	829.26	1,736.65	-907.39
<b>Total 6110 · Operational</b>	<b>48,528.69</b>	<b>154,344.34</b>	<b>-105,815.65</b>
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	8,140.00	-8,140.00
6225 · Buildings (House-Office-Shop)	706.43	208.24	498.19
6230 · Ditches			
6232 · Jackson Creek Diversion	0.00	203.84	-203.84
6233 · Other Ditches	194.83	3,000.00	-2,805.17
<b>Total 6230 · Ditches</b>	<b>194.83</b>	<b>3,203.84</b>	<b>-3,009.01</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	738.82	3,190.66	-2,451.84
<b>Total 6240 · Levee</b>	<b>24,346.20</b>	<b>11,402.56</b>	<b>12,943.64</b>
6250 · Pumps & Motors			
6251 · Evans	1,594.85	5,557.29	-3,962.44
6252 · Cherry Orchard	0.00	364.63	-364.63
6253 · North	0.00	198.19	-198.19
6254 · Kessi	0.00	18.36	-18.36
6255 · Johnson	96.66	5.78	90.88
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
<b>Total 6250 · Pumps &amp; Motors</b>	<b>1,691.51</b>	<b>7,547.60</b>	<b>-5,856.09</b>
6270 · Repair & Maintenance-Misc	0.00	511.95	-511.95
6280 · Vehicles	2,068.89	156.67	1,912.22
<b>Total 6210 · Repair &amp; Maintenance</b>	<b>29,007.86</b>	<b>31,170.86</b>	<b>-2,163.00</b>
<b>Total 6000 · Direct Expenses</b>	<b>77,536.55</b>	<b>185,515.20</b>	<b>-107,978.65</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	64.05	194.10	-130.05
6520 · House/Office	0.00	4,916.00	-4,916.00
6525 · Insurance	3,495.70	16,719.54	-13,223.84
6535 · License and Fees	592.00	698.00	-106.00
6540 · Mailing	2,963.32	3,248.13	-284.81
6545 · Office Equipment & Computer	590.08	1,731.01	-1,140.93
6550 · Office Supplies	0.00	540.16	-540.16
6555 · Payroll Taxes	2,683.33	5,292.09	-2,608.76
6560 · Bookkeeping	1,131.25	3,948.25	-2,817.00
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	9,066.80	37,600.00	-28,533.20
6585 · Professional-Mgt. Consultant	325.00	1,326.50	-1,001.50
6595 · Telephone	771.61	1,962.83	-1,191.22
<b>Total 6500 · G&amp;A</b>	<b>24,440.14</b>	<b>82,607.64</b>	<b>-58,167.50</b>
<b>6600 · Loan Interest Expense</b>	<b>0.00</b>	<b>1,800.68</b>	<b>-1,800.68</b>
<b>Total Expense</b>	<b>101,976.69</b>	<b>323,164.56</b>	<b>-221,187.87</b>
<b>Net Ordinary Income</b>	<b>-87,028.08</b>	<b>42,930.12</b>	<b>-129,958.20</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>-81,485.93</b>	<b>62,977.57</b>	<b>-144,463.50</b>