

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss Budget vs. Actual

July 2024 through June 2025

10/06/24

Accrual Basis

	Jul '24 - Jun 25	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Assessments	4,390.58	335,000.00	-330,609.42
4100 · Interest Earned	4,675.95	17,500.00	-12,824.05
4200 · Net House Rental Income	3,510.50	21,850.00	-18,339.50
4300 · Misc Income/Reimburse	0.00	1,150.00	-1,150.00
<b>Total Income</b>	<b>12,577.03</b>	<b>375,500.00</b>	<b>-362,922.97</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	11,335.13	49,060.00	-37,724.87
6122 · Field Operations	6,755.17	26,020.00	-19,264.83
6120 · Labor - Other	6,000.00		
<b>Total 6120 · Labor</b>	<b>24,090.30</b>	<b>75,080.00</b>	<b>-50,989.70</b>
6135 · Electricity	6,989.54	90,000.00	-83,010.46
6140 · Fuel and Oil	515.37	3,000.00	-2,484.63
6145 · Garbage	138.56	600.00	-461.44
6150 · Supplies	222.79	1,000.00	-777.21
6155 · Equipment Rental	51.00	1,000.00	-949.00
6160 · Tools & Equipment	139.90	1,500.00	-1,360.10
<b>Total 6110 · Operational</b>	<b>32,147.46</b>	<b>172,180.00</b>	<b>-140,032.54</b>
6210 · Repair & Maintenance			
6220 · Animal Control	4,160.00	5,000.00	-840.00
6225 · Buildings (House-Office-Shop)	25.99	0.00	25.99
6230 · Ditches			
6232 · Jackson Creek Diversion	0.00	12,500.00	-12,500.00
6233 · Other Ditches	0.00	5,000.00	-5,000.00
<b>Total 6230 · Ditches</b>	<b>0.00</b>	<b>17,500.00</b>	<b>-17,500.00</b>
6240 · Levee			
6241 · Spraying	0.00	5,000.00	-5,000.00
6242 · Logging & Clearing	15,000.00	25,000.00	-10,000.00
6243 · Mowing	21,645.00	20,000.00	1,645.00
6245 · Tide Gate	480.00	25,000.00	-24,520.00
<b>Total 6240 · Levee</b>	<b>37,125.00</b>	<b>75,000.00</b>	<b>-37,875.00</b>
6250 · Pumps & Motors			
6251 · Evans	0.00	55,000.00	-55,000.00
6252 · Cherry Orchard	0.00	22,000.00	-22,000.00
6253 · North	0.00	0.00	0.00
6254 · Kessi	0.00	0.00	0.00
6255 · Johnson	0.00	0.00	0.00
6256 · Honeyman	0.00	0.00	0.00
6257 · Smith	0.00	0.00	0.00
6258 · Hovan	0.00	0.00	0.00
6259 · Sternberg	27.93	0.00	27.93
6250 · Pumps & Motors - Other	1,500.00		
<b>Total 6250 · Pumps &amp; Motors</b>	<b>1,527.93</b>	<b>77,000.00</b>	<b>-75,472.07</b>
6270 · Repair & Maintenance-Misc	0.00	5,000.00	-5,000.00
6280 · Vehicles	65.25	750.00	-684.75
<b>Total 6210 · Repair &amp; Maintenance</b>	<b>42,904.17</b>	<b>180,250.00</b>	<b>-137,345.83</b>
6300 · Unanticipated Expense	42,710.00	25,000.00	17,710.00
<b>Total 6000 · Direct Expenses</b>	<b>117,761.63</b>	<b>377,430.00</b>	<b>-259,668.37</b>

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<b>6500 · G&amp;A</b>			
6515 · Bank & Misc Fees	54.00	300.00	-246.00
6520 · House/Office	117.18	500.00	-382.82
6525 · Insurance	2,425.20	20,750.00	-18,324.80
6535 · License and Fees	983.84	5,100.00	-4,116.16
6540 · Mailing	0.00	2,300.00	-2,300.00
6545 · Office Equipment & Computer	99.50	750.00	-650.50
6550 · Office Supplies	25.48	250.00	-224.52
6555 · Payroll Taxes	3,988.67	7,000.00	-3,011.33
6560 · Bookkeeping	1,216.50	4,100.00	-2,883.50
6570 · Professional Audit/Taxes	0.00	1,650.00	-1,650.00
6580 · Professional Legal	982.80	7,000.00	-6,017.20
6585 · Professional-Mgt. Consultant	0.00	1,500.00	-1,500.00
6595 · Telephone	625.68	1,900.00	-1,274.32
<b>Total 6500 · G&amp;A</b>	<b>10,518.85</b>	<b>53,100.00</b>	<b>-42,581.15</b>
<b>6600 · Loan Interest Expense</b>	<b>0.00</b>	<b>925.00</b>	<b>-925.00</b>
<b>Total Expense</b>	<b>128,280.48</b>	<b>431,455.00</b>	<b>-303,174.52</b>
<b>Net Ordinary Income</b>	<b>-115,703.45</b>	<b>-55,955.00</b>	<b>-59,748.45</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
8600 · FEMA Certification			
8640 · FEMA LOMR & MT-2 Submittal	0.00	0.00	0.00
<b>Total 8600 · FEMA Certification</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8700 · Assessment GIS Maps & Updates			
8715 · GIS	2,285.00	3,750.00	-1,465.00
<b>Total 8700 · Assessment GIS Maps &amp; Updates</b>	<b>2,285.00</b>	<b>3,750.00</b>	<b>-1,465.00</b>
8800 · Reimbursable Expense			
8815 · Cadman	4,218.20		
<b>Total 8800 · Reimbursable Expense</b>	<b>4,218.20</b>		
<b>Total Other Expense</b>	<b>6,503.20</b>	<b>3,750.00</b>	<b>2,753.20</b>
<b>Net Other Income</b>	<b>-6,503.20</b>	<b>-3,750.00</b>	<b>-2,753.20</b>
<b>Net Income</b>	<b>-122,206.65</b>	<b>-59,705.00</b>	<b>-62,501.65</b>