

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss Budget vs. Actual

July 2025 through June 2026

04/06/26

Accrual Basis

	Jul '25 - Jun 26	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Assessments	326,153.91	335,000.00	-8,846.09
4100 · Interest Earned	12,677.82	14,000.00	-1,322.18
4200 · Net House Rental Income	14,446.00	22,150.00	-7,704.00
4300 · Misc Income/Reimburse	3,425.41	3,150.00	275.41
<b>Total Income</b>	<b>356,703.14</b>	<b>374,300.00</b>	<b>-17,596.86</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	27,363.26	44,436.00	-17,072.74
6122 · Field Operations	29,763.68	30,082.00	-318.32
6120 · Labor - Other	6,500.00		
<b>Total 6120 · Labor</b>	<b>63,626.94</b>	<b>74,518.00</b>	<b>-10,891.06</b>
6135 · Electricity	55,144.58	94,500.00	-39,355.42
6140 · Fuel and Oil	2,286.37	3,500.00	-1,213.63
6145 · Garbage	366.90	600.00	-233.10
6150 · Supplies	398.14	500.00	-101.86
6155 · Equipment Rental	0.00	250.00	-250.00
6160 · Tools & Equipment	291.52	7,500.00	-7,208.48
<b>Total 6110 · Operational</b>	<b>122,114.45</b>	<b>181,368.00</b>	<b>-59,253.55</b>
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	7,500.00	-7,500.00
6230 · Ditches			
6232 · Jackson Creek Diversion	0.00	0.00	0.00
6233 · Other Ditches	305.00	2,500.00	-2,195.00
<b>Total 6230 · Ditches</b>	<b>305.00</b>	<b>2,500.00</b>	<b>-2,195.00</b>
6240 · Levee			
6241 · Spraying	4,730.00	5,000.00	-270.00
6242 · Logging & Clearing	4,725.00	30,000.00	-25,275.00
6243 · Mowing	23,500.00	21,500.00	2,000.00
6244 · Rip Rap	5,028.50	25,000.00	-19,971.50
6245 · Tide Gate	0.00	25,000.00	-25,000.00
<b>Total 6240 · Levee</b>	<b>37,983.50</b>	<b>106,500.00</b>	<b>-68,516.50</b>
6250 · Pumps & Motors			
6251 · Evans	7,652.41	8,070.00	-417.59
6252 · Cherry Orchard	785.97	1,500.00	-714.03
6253 · North	765.97	1,500.00	-734.03
6254 · Kessi	29.81	0.00	29.81
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	0.00	0.00	0.00
<b>Total 6250 · Pumps &amp; Motors</b>	<b>9,234.16</b>	<b>11,070.00</b>	<b>-1,835.84</b>
6270 · Repair & Maintenance-Misc	1,964.88	5,000.00	-3,035.12
6280 · Vehicles	234.39	750.00	-515.61
<b>Total 6210 · Repair &amp; Maintenance</b>	<b>49,721.93</b>	<b>133,320.00</b>	<b>-83,598.07</b>
6300 · Unanticipated Expense	637.90	25,000.00	-24,362.10
<b>Total 6000 · Direct Expenses</b>	<b>172,474.28</b>	<b>339,688.00</b>	<b>-167,213.72</b>

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

## Profit &amp; Loss Budget vs. Actual

04/06/26

July 2025 through June 2026

Accrual Basis

	Jul '25 - Jun 26	Budget	\$ Over Budget
<b>6500 · G&amp;A</b>			
6515 · Bank & Misc Fees	164.15	300.00	-135.85
6520 · House/Office	84.90	300.00	-215.10
6525 · Insurance	24,661.76	26,375.00	-1,713.24
6535 · License and Fees	4,311.55	4,025.00	286.55
6540 · Mailing	1,243.51	1,200.00	43.51
6545 · Office Equipment & Computer	112.49	150.00	-37.51
6550 · Office Supplies	515.78	250.00	265.78
6555 · Payroll Taxes	7,185.39	7,000.00	185.39
6560 · Bookkeeping	3,413.11	4,000.00	-586.89
6570 · Professional Audit/Taxes	1,750.00	1,770.00	-20.00
6580 · Professional Legal	2,638.00	7,000.00	-4,362.00
6585 · Professional-Mgt. Consultant	0.00	1,500.00	-1,500.00
6595 · Telephone	1,440.56	2,150.00	-709.44
<b>Total 6500 · G&amp;A</b>	<b>47,521.20</b>	<b>56,020.00</b>	<b>-8,498.80</b>
<b>6600 · Loan Interest Expense</b>	<b>622.24</b>	<b>622.00</b>	<b>0.24</b>
<b>Total Expense</b>	<b>220,617.72</b>	<b>396,330.00</b>	<b>-175,712.28</b>
<b>Net Ordinary Income</b>	<b>136,085.42</b>	<b>-22,030.00</b>	<b>158,115.42</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
8600 · FEMA Certification			
8640 · FEMA LOMR & MT-2 Submittal	5,870.00		
<b>Total 8600 · FEMA Certification</b>	<b>5,870.00</b>		
8700 · Assessment GIS Maps & Updates			
8715 · GIS	2,560.00	2,500.00	60.00
<b>Total 8700 · Assessment GIS Maps &amp; Updates</b>	<b>2,560.00</b>	<b>2,500.00</b>	<b>60.00</b>
8800 · Reimbursable Expense			
8815 · Cadman	-11,132.60		
<b>Total 8800 · Reimbursable Expense</b>	<b>-11,132.60</b>		
<b>Total Other Expense</b>	<b>-2,702.60</b>	<b>2,500.00</b>	<b>-5,202.60</b>
<b>Net Other Income</b>	<b>2,702.60</b>	<b>-2,500.00</b>	<b>5,202.60</b>
<b>Net Income</b>	<b>138,788.02</b>	<b>-24,530.00</b>	<b>163,318.02</b>