

**SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY**  
**Profit & Loss Per Fiscal Year**  
 July 2014 through June 2024

	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24	TOTAL
<b>Ordinary Income/Expense</b>											
<b>Income</b>											
4000 · Assessments	320,676.01	344,206.64	339,868.41	372,634.62	349,262.77	341,781.40	344,543.54	342,978.15	339,954.71	324,647.29	3,420,553.54
4100 · Interest Earned	1,554.63	1,203.06	3,445.16	6,209.26	10,713.10	10,163.51	4,669.99	2,236.92	12,267.05	11,761.29	64,223.97
4200 · Net House Rental Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,506.77	21,848.45	12,836.75	53,191.97
4300 · Misc Income/Reimburse	0.00	0.00	0.00	-52.29	0.00	0.00	0.00	4,305.75	5,017.76	164.21	9,435.43
4400 · Royalties	1,302.77	0.00	1,074.64	586.77	0.00	755.78	2,250.09	0.00	0.00	0.00	5,970.05
<b>Total Income</b>	<b>323,533.41</b>	<b>345,409.70</b>	<b>344,388.21</b>	<b>379,378.36</b>	<b>359,975.87</b>	<b>352,700.69</b>	<b>351,463.62</b>	<b>368,027.59</b>	<b>379,087.97</b>	<b>349,409.54</b>	<b>3,553,374.96</b>
<b>Expense</b>											
5000 · Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000 · Direct Expenses											
6110 · Operational											
6120 · Labor											
6121 · General Manager	0.00	0.00	0.00	0.00	0.00	0.00	23,453.76	42,353.13	43,603.27	29,223.01	138,633.17
6122 · Field Operations	0.00	0.00	0.00	0.00	0.00	0.00	9,370.67	21,417.02	20,251.04	12,541.46	63,580.19
6120 · Labor - Other	41,152.66	42,629.39	31,402.38	29,645.55	31,200.00	30,000.00	0.00	0.00	0.00	6,000.00	212,029.98
<b>Total 6120 · Labor</b>	<b>41,152.66</b>	<b>42,629.39</b>	<b>31,402.38</b>	<b>29,645.55</b>	<b>31,200.00</b>	<b>30,000.00</b>	<b>32,824.43</b>	<b>63,770.15</b>	<b>63,854.31</b>	<b>47,764.47</b>	<b>414,243.34</b>
6130 · Labor- Contract	0.00	0.00	0.00	0.00	0.00	1,920.00	11,200.00	0.00	0.00	0.00	13,120.00
6135 · Electricity	67,386.11	89,065.95	123,115.00	85,793.23	69,629.02	60,100.36	74,330.08	85,251.62	83,236.50	48,897.96	786,805.83
6140 · Fuel and Oil	3,075.22	2,589.84	2,698.93	2,905.51	3,175.48	2,304.42	1,383.09	1,995.26	2,464.58	1,377.60	23,969.93
6145 · Garbage	189.20	154.46	509.34	330.36	395.73	359.52	359.52	362.52	395.04	384.04	3,439.73
6150 · Supplies	1,070.16	449.10	1,143.53	1,143.40	380.80	578.54	202.08	688.14	519.71	258.07	6,433.53
6155 · Equipment Rental	0.00	0.00	0.00	0.00	0.00	1,820.00	0.00	540.00	1,052.69	585.18	3,997.87
6160 · Tools & Equipment	0.00	0.00	0.00	0.00	1,713.74	947.12	620.61	1,736.65	1,146.82	409.59	6,574.53
<b>Total 6110 · Operational</b>	<b>112,873.35</b>	<b>134,888.74</b>	<b>158,869.18</b>	<b>119,818.05</b>	<b>106,494.77</b>	<b>98,029.96</b>	<b>120,919.81</b>	<b>154,344.34</b>	<b>152,669.65</b>	<b>99,676.91</b>	<b>1,258,584.76</b>
6210 · Repair & Maintenance											
6220 · Animal Control	0.00	0.00	0.00	400.00	500.00	2,360.00	13,580.00	8,140.00	4,240.00	0.00	29,220.00
6225 · Buildings (House-Office-Shop)	-777.54	0.00	756.54	12.99	0.00	830.79	1,221.04	208.24	772.31	15,780.74	18,805.11
6230 · Ditches											
6231 · Santosh	0.00	87,500.00	1,082.50	43,591.50	23,739.00	7,150.00	0.00	0.00	0.00	0.00	163,063.00
6232 · Jackson Creek Diversion	0.00	8,260.00	0.00	0.00	0.00	0.00	6,682.88	203.84	10,051.59	0.00	25,198.31
6233 · Other Ditches	125.00	250.00	0.00	19,436.09	4,888.24	2,661.25	32,838.77	3,000.00	794.83	27,492.50	91,486.68
<b>Total 6230 · Ditches</b>	<b>125.00</b>	<b>96,010.00</b>	<b>1,082.50</b>	<b>63,027.59</b>	<b>28,627.24</b>	<b>9,811.25</b>	<b>39,521.65</b>	<b>3,203.84</b>	<b>10,846.42</b>	<b>27,492.50</b>	<b>279,747.99</b>
6240 · Levee											
6241 · Spraying	2,334.83	1,442.93	1,298.14	290.04	1,238.22	554.00	0.00	2,411.90	2,456.75	2,396.50	14,423.31
6242 · Logging & Clearing	0.00	0.00	60.00	400.00	640.00	0.00	3,597.00	5,800.00	21,150.63	21,461.00	53,108.63
6243 · Mowing	18,500.00	0.00	13,200.00	27,541.77	13,500.00	15,305.00	6,469.50	3,190.66	9,337.39	16,063.16	123,107.48
6244 · Rip Rap	0.00	0.00	9,796.58	0.00	0.00	107.21	0.00	0.00	0.00	0.00	9,903.79
6245 · Tide Gate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.99	29.99
6240 · Levee - Other	0.00	0.00	90.00	0.00	2,770.00	240.00	0.00	0.00	0.00	0.00	3,100.00
<b>Total 6240 · Levee</b>	<b>20,834.83</b>	<b>1,442.93</b>	<b>24,444.72</b>	<b>28,231.81</b>	<b>18,148.22</b>	<b>16,206.21</b>	<b>10,066.50</b>	<b>11,402.56</b>	<b>32,944.77</b>	<b>39,950.65</b>	<b>203,673.20</b>

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<b>6250 · Pumps &amp; Motors</b>											
6251 · Evans	0.00	1,805.45	14,382.44	796.10	0.00	5,040.17	4,932.07	5,557.29	6,502.83	3,385.54	42,401.89
6252 · Cherry Orchard	149.78	0.00	0.00	1,087.40	350.00	480.38	48.15	364.63	0.00	15.58	2,495.92
6253 · North	250.00	0.00	775.00	825.00	187.00	918.12	0.00	198.19	300.00	314.00	3,767.31
6254 · Kessi	0.00	2,000.00	33,533.33	48,166.67	95.00	0.00	186.50	18.36	0.00	100.00	84,099.86
6255 · Johnson	48,561.32	25,905.36	0.00	1,027.96	5,840.00	0.00	0.00	5.78	364.16	199.51	81,904.09
6256 · Honeyman	0.00	3,941.00	0.00	891.79	0.00	0.00	0.00	73.05	68.42	10.77	4,985.03
6257 · Smith	0.00	2,071.00	0.00	2,025.00	975.51	1,425.00	0.00	25.11	0.00	149.57	6,671.19
6258 · Hovan	0.00	0.00	0.00	845.49	3,625.00	0.00	0.00	0.00	0.00	1,000.00	5,470.49
6259 · Sternberg	0.00	0.00	2,475.00	0.00	300.00	0.00	350.00	0.00	0.00	0.00	3,125.00
6250 · Pumps & Motors - Other	0.00	0.00	259.90	231.34	0.00	0.00	0.00	1,305.19	0.00	0.00	1,796.43
<b>Total 6250 · Pumps &amp; Motors</b>	<b>48,961.10</b>	<b>35,722.81</b>	<b>51,425.67</b>	<b>55,896.75</b>	<b>11,372.51</b>	<b>7,863.67</b>	<b>5,516.72</b>	<b>7,547.60</b>	<b>7,235.41</b>	<b>5,174.97</b>	<b>236,717.21</b>
<b>6270 · Repair &amp; Maintenance-Misc</b>	<b>0.00</b>	<b>0.00</b>	<b>68.00</b>	<b>0.00</b>	<b>836.92</b>	<b>0.00</b>	<b>334.51</b>	<b>511.95</b>	<b>0.00</b>	<b>0.00</b>	<b>1,751.38</b>
<b>6280 · Vehicles</b>	<b>2,366.09</b>	<b>965.37</b>	<b>3,220.46</b>	<b>1,038.89</b>	<b>568.54</b>	<b>864.93</b>	<b>507.02</b>	<b>156.67</b>	<b>2,247.29</b>	<b>1,900.29</b>	<b>13,835.55</b>
<b>Total 6210 · Repair &amp; Maintenance</b>	<b>71,509.48</b>	<b>134,141.11</b>	<b>80,997.89</b>	<b>148,608.03</b>	<b>60,053.43</b>	<b>37,936.85</b>	<b>70,747.44</b>	<b>31,170.86</b>	<b>58,286.20</b>	<b>90,299.15</b>	<b>783,750.44</b>
<b>6300 · Unanticipated Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>825.00</b>	<b>825.00</b>
<b>Total 6000 · Direct Expenses</b>	<b>184,382.83</b>	<b>269,029.85</b>	<b>239,867.07</b>	<b>268,426.08</b>	<b>166,548.20</b>	<b>135,966.81</b>	<b>191,667.25</b>	<b>185,515.20</b>	<b>210,955.85</b>	<b>190,801.06</b>	<b>2,043,160.20</b>
<b>6400 · Depreciation Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,198.00</b>	<b>26,730.00</b>	<b>29,412.37</b>	<b>53,241.04</b>	<b>57,972.64</b>	<b>0.00</b>	<b>187,554.05</b>
<b>6500 · G&amp;A</b>											
6510 · Advertising, Jobs, Legal Notice	1,109.89	292.91	1,591.59	207.56	231.46	301.69	358.36	41.03	0.00	0.00	4,134.49
6515 · Bank & Misc Fees	174.80	110.55	177.40	139.25	116.81	125.25	358.50	194.10	197.10	119.05	1,712.81
6520 · House/Office	876.23	601.67	995.45	37.00	159.46	1,624.00	1,420.12	4,916.00	0.00	169.44	10,799.37
6525 · Insurance	8,608.53	11,142.22	10,607.40	11,691.07	11,783.82	12,167.15	12,400.29	16,719.54	19,628.54	17,292.79	132,041.35
6535 · License and Fees	657.50	232.50	209.00	164.99	286.50	2,085.54	2,152.85	698.00	1,844.16	1,728.00	10,059.04
6540 · Mailing	603.42	733.19	834.73	725.07	1,017.01	1,089.26	519.75	3,248.13	4,896.07	66.00	13,732.63
6545 · Office Equipment & Computer	214.34	354.34	404.66	448.50	1,941.24	1,669.80	1,480.78	1,731.01	1,937.93	1,390.53	11,573.13
6550 · Office Supplies	472.35	761.20	303.22	1,415.21	348.18	450.99	865.61	540.16	202.73	19.99	5,379.64
6555 · Payroll Taxes	3,605.41	9,915.45	3,157.45	1,808.83	5,974.97	2,195.42	3,603.54	5,292.09	5,191.11	5,841.92	46,586.19
6560 · Bookkeeping	0.00	0.00	0.00	0.00	0.00	0.00	3,603.75	3,948.25	2,910.43	2,827.75	13,290.18
6565 · Office Administration	0.00	0.00	0.00	0.00	0.00	0.00	4,827.00	2,790.00	1,107.00	0.00	8,724.00
6566 · Professional Accounting-KV	9,057.30	10,473.75	12,181.33	14,301.45	10,449.80	3,490.33	0.00	0.00	0.00	0.00	59,953.96
6570 · Professional Audit/Taxes	1,607.75	1,100.00	1,200.00	1,300.00	1,400.00	1,500.00	1,550.00	1,600.00	1,650.00	1,675.00	14,582.75
6575 · Professional-Engineer	0.00	14,264.04	25,547.00	1,308.00	0.00	0.00	0.00	0.00	0.00	0.00	41,119.04
6580 · Professional Legal	7,667.85	-11,801.90	-16,506.85	6,784.40	13,221.91	10,011.20	17,809.58	37,600.00	22,151.60	3,661.20	90,598.99
6585 · Professional-Mgt. Consultant	0.00	0.00	330.00	6,667.50	2,706.00	3,531.50	5,214.00	1,326.50	1,928.54	0.00	21,704.04
6595 · Telephone	1,980.00	2,258.74	2,146.71	1,864.21	1,925.82	1,817.62	1,700.56	1,962.83	1,978.33	1,217.90	18,852.72
<b>Total 6500 · G&amp;A</b>	<b>36,635.37</b>	<b>40,438.66</b>	<b>43,179.09</b>	<b>48,863.04</b>	<b>51,562.98</b>	<b>42,059.75</b>	<b>57,864.69</b>	<b>82,607.64</b>	<b>65,623.54</b>	<b>36,009.57</b>	<b>504,844.33</b>
<b>6600 · Loan Interest Expense</b>	<b>7,573.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,258.80</b>	<b>1,800.68</b>	<b>1,514.08</b>	<b>1,514.08</b>	<b>16,661.45</b>
<b>Total Expense</b>	<b>228,592.01</b>	<b>309,468.51</b>	<b>283,046.16</b>	<b>317,289.12</b>	<b>238,309.18</b>	<b>204,756.56</b>	<b>283,203.11</b>	<b>323,164.56</b>	<b>336,066.11</b>	<b>228,324.71</b>	<b>2,752,220.03</b>
<b>Net Ordinary Income</b>	<b>94,941.40</b>	<b>35,941.19</b>	<b>61,342.05</b>	<b>62,089.24</b>	<b>121,666.69</b>	<b>147,944.13</b>	<b>68,260.51</b>	<b>44,863.03</b>	<b>43,021.86</b>	<b>121,084.83</b>	<b>801,154.93</b>

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<b>Other Income/Expense</b>											
<b>Other Income</b>											
8000 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	1,475.00	0.00	0.00	0.00	1,475.00
8050 · PY Payroll Tax Refunds	0.00	0.00	0.00	0.00	0.00	1,261.87	0.00	0.00	0.00	0.00	1,261.87
8100 · Gain/Loss on sale of Assets	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00
8150 · SDAO Grant	0.00	0.00	0.00	0.00	4,750.00	0.00	0.00	0.00	0.00	0.00	4,750.00
8300 · FEMA Disaster Reimbursements	0.00	0.00	11,191.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,191.06
8350 · City of Scappoose Cost Share	0.00	11,258.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,258.07
8400 · 2016 IFA Grant \$50,000	0.00	37,746.00	12,254.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
8450 · Port of St Helens Cost Share	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
<b>Total Other Income</b>	<b>0.00</b>	<b>49,004.07</b>	<b>53,445.06</b>	<b>0.00</b>	<b>4,750.00</b>	<b>2,261.87</b>	<b>1,475.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110,936.00</b>
<b>Other Expense</b>											
8500 · USACE Inspection Expense	43.20	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	3,043.20
<b>8600 · FEMA Certification</b>											
8625 · USACE Phase 2b	0.00	60,832.30	60,000.00	0.00	0.00	-9,285.12	0.00	0.00	0.00	0.00	111,547.18
8630 · West Interior Drainage Analysis	0.00	21,914.08	140,379.80	11,318.50	0.00	-3,342.50	0.00	0.00	0.00	0.00	170,269.88
8635 · GSI Seepage Analysis	0.00	0.00	0.00	1,461.50	114,279.44	23,283.90	-66,884.00	0.00	0.00	0.00	72,140.84
8640 · FEMA LOMR & MT-2 Submittal	0.00	0.00	0.00	0.00	0.00	-6,886.50	20,311.50	3,775.00	0.00	0.00	17,200.00
<b>Total 8600 · FEMA Certification</b>	<b>0.00</b>	<b>82,746.38</b>	<b>200,379.80</b>	<b>12,780.00</b>	<b>114,279.44</b>	<b>3,769.78</b>	<b>-46,572.50</b>	<b>3,775.00</b>	<b>0.00</b>	<b>0.00</b>	<b>371,157.90</b>
<b>8700 · Assessment GIS Maps &amp; Updates</b>											
8715 · GIS	0.00	0.00	0.00	0.00	0.00	7,060.00	4,494.25	0.00	4,003.75	3,565.00	19,123.00
8720 · Legal	0.00	0.00	0.00	0.00	0.00	4,499.60	0.00	0.00	0.00	0.00	4,499.60
8700 · Assessment GIS Maps & Updates - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,606.25	0.00	0.00	1,606.25
<b>Total 8700 · Assessment GIS Maps &amp; Updates</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,559.60</b>	<b>4,494.25</b>	<b>1,606.25</b>	<b>4,003.75</b>	<b>3,565.00</b>	<b>25,228.85</b>
<b>8800 · Reimbursable Expense</b>											
8810 · CalPortland	0.00	0.00	0.00	0.00	0.00	5,969.40	7,105.60	0.00	0.00	0.00	13,075.00
8815 · Cadman	0.00	0.00	0.00	0.00	0.00	3,069.58	-3,069.58	-24,553.70	-15,446.30	8,274.30	-31,725.70
8800 · Reimbursable Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00	875.00	-875.00	0.00	0.00	0.00
<b>Total 8800 · Reimbursable Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,038.98</b>	<b>4,911.02</b>	<b>-25,428.70</b>	<b>-15,446.30</b>	<b>8,274.30</b>	<b>-18,650.70</b>
<b>Total Other Expense</b>	<b>43.20</b>	<b>82,746.38</b>	<b>200,379.80</b>	<b>12,780.00</b>	<b>114,279.44</b>	<b>27,368.36</b>	<b>-37,167.23</b>	<b>-20,047.45</b>	<b>-11,442.55</b>	<b>11,839.30</b>	<b>380,779.25</b>
<b>Net Other Income</b>	<b>-43.20</b>	<b>-33,742.31</b>	<b>-146,934.74</b>	<b>-12,780.00</b>	<b>-109,529.44</b>	<b>-25,106.49</b>	<b>38,642.23</b>	<b>20,047.45</b>	<b>11,442.55</b>	<b>-11,839.30</b>	<b>-269,843.25</b>
<b>Net Income</b>	<b>94,898.20</b>	<b>2,198.88</b>	<b>-85,592.69</b>	<b>49,309.24</b>	<b>12,137.25</b>	<b>122,837.64</b>	<b>106,902.74</b>	<b>64,910.48</b>	<b>54,464.41</b>	<b>109,245.53</b>	<b>531,311.68</b>