

**SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY**  
**Profit & Loss Budget vs. Actual**  
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Assessments	6,012.48	341,000.00	-334,987.52
4100 · Interest Earned	5,625.82	10,000.00	-4,374.18
4200 · Net House Rental Income	7,271.00	21,850.00	-14,579.00
4300 · Misc Income/Reimburse	0.00	4,275.00	-4,275.00
<b>Total Income</b>	<b>18,909.30</b>	<b>377,125.00</b>	<b>-358,215.70</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	14,782.23	47,775.00	-32,992.77
6122 · Field Operations	6,917.31	22,050.00	-15,132.69
6120 · Labor - Other	6,000.00		
<b>Total 6120 · Labor</b>	<b>27,699.54</b>	<b>69,825.00</b>	<b>-42,125.46</b>
6135 · Electricity	6,930.13	90,000.00	-83,069.87
6140 · Fuel and Oil	982.85	2,500.00	-1,517.15
6145 · Garbage	209.24	400.00	-190.76
6150 · Supplies	181.11	1,000.00	-818.89
6155 · Equipment Rental	400.14	2,500.00	-2,099.86
6160 · Tools & Equipment	382.69	2,000.00	-1,617.31
<b>Total 6110 · Operational</b>	<b>36,785.70</b>	<b>168,225.00</b>	<b>-131,439.30</b>
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	7,500.00	-7,500.00
6225 · Buildings (House-Office-Shop)	15,154.00	15,800.00	-646.00
6230 · Ditches			
6233 · Other Ditches	27,142.50	30,000.00	-2,857.50
<b>Total 6230 · Ditches</b>	<b>27,142.50</b>	<b>30,000.00</b>	<b>-2,857.50</b>
6240 · Levee			
6241 · Spraying	2,396.50	3,000.00	-603.50
6242 · Logging & Clearing	21,086.00	25,000.00	-3,914.00
6243 · Mowing	16,063.16	26,000.00	-9,936.84
6244 · Rip Rap	0.00	0.00	0.00
6245 · Tide Gate	29.99	10,000.00	-9,970.01
<b>Total 6240 · Levee</b>	<b>39,575.65</b>	<b>64,000.00</b>	<b>-24,424.35</b>

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<b>6250 · Pumps &amp; Motors</b>			
6252 · Cherry Orchard	15.58	0.00	15.58
6253 · North	0.00	0.00	0.00
6254 · Kessi	0.00	2,000.00	-2,000.00
6255 · Johnson	12.48	0.00	12.48
6256 · Honeyman	10.77	2,000.00	-1,989.23
6257 · Smith	49.57	0.00	49.57
6258 · Hovan	0.00	0.00	0.00
6259 · Sternberg	0.00	3,000.00	-3,000.00
<b>Total 6250 · Pumps &amp; Motors</b>	88.40	7,000.00	-6,911.60
6270 · Repair & Maintenance-Misc	0.00	1,800.00	-1,800.00
6280 · Vehicles	1,863.02	2,500.00	-636.98
<b>Total 6210 · Repair &amp; Maintenance</b>	83,823.57	128,600.00	-44,776.43
6300 · Unanticipated Expense	0.00	25,000.00	-25,000.00
<b>Total 6000 · Direct Expenses</b>	120,609.27	321,825.00	-201,215.73
<b>6500 · G&amp;A</b>			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	68.00	302.00	-234.00
6520 · House/Office	169.44	500.00	-330.56
6525 · Insurance	-493.21	18,500.00	-18,993.21
6535 · License and Fees	1,377.00	1,850.00	-473.00
6540 · Mailing	66.00	2,000.00	-1,934.00
6545 · Office Equipment & Computer	840.65	2,200.00	-1,359.35
6550 · Office Supplies	19.99	250.00	-230.01
6555 · Payroll Taxes	4,001.52	7,000.00	-2,998.48
6560 · Bookkeeping	1,735.00	4,000.00	-2,265.00
6565 · Office Administration	0.00	0.00	0.00
6570 · Professional Audit/Taxes	1,675.00	1,650.00	25.00
6575 · Professional-Engineer	0.00	0.00	0.00
6580 · Professional Legal	3,161.20	12,000.00	-8,838.80
6585 · Professional-Mgt. Consultant	0.00	2,000.00	-2,000.00
6595 · Telephone	754.49	1,900.00	-1,145.51
<b>Total 6500 · G&amp;A</b>	13,375.08	54,302.00	-40,926.92
6600 · Loan Interest Expense	1,514.08	1,222.00	292.08
<b>Total Expense</b>	135,498.43	377,349.00	-241,850.57
<b>Net Ordinary Income</b>	-116,589.13	-224.00	-116,365.13
<b>Other Income/Expense</b>			
Other Expense			
8500 · USACE Inspection Expense	0.00	0.00	0.00

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<b>8600 · FEMA Certification</b>			
8640 · FEMA LOMR & MT-2 Submittal	0.00	15,000.00	-15,000.00
<b>Total 8600 · FEMA Certification</b>	0.00	15,000.00	-15,000.00
<b>8700 · Assessment GIS Maps &amp; Updates</b>			
8710 · Surveying	0.00	0.00	0.00
8715 · GIS	3,565.00	4,003.00	-438.00
8720 · Legal	0.00	0.00	0.00
<b>Total 8700 · Assessment GIS Maps &amp; Updates</b>	3,565.00	4,003.00	-438.00
<b>8800 · Reimbursable Expense</b>			
8810 · CalPortland	0.00	0.00	0.00
8815 · Cadman	2,612.50	0.00	2,612.50
<b>Total 8800 · Reimbursable Expense</b>	2,612.50	0.00	2,612.50
<b>Total Other Expense</b>	6,177.50	19,003.00	-12,825.50
<b>Net Other Income</b>	-6,177.50	-19,003.00	12,825.50
<b>Net Income</b>	<b>-122,766.63</b>	<b>-19,227.00</b>	<b>-103,539.63</b>