

**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	4,052.52	341,000.00	-336,947.48
4100 · Interest Earned	2,824.64	10,000.00	-7,175.36
4200 · Net House Rental Income	1,880.25	21,850.00	-19,969.75
4300 · Misc Income/Reimburse	0.00	4,275.00	-4,275.00
<b>Total Income</b>	<b>8,757.41</b>	<b>377,125.00</b>	<b>-368,367.59</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	5,727.69	47,775.00	-42,047.31
6122 · Field Operations	3,329.55	22,050.00	-18,720.45
6120 · Labor - Other	6,000.00		
<b>Total 6120 · Labor</b>	<b>15,057.24</b>	<b>69,825.00</b>	<b>-54,767.76</b>
6135 · Electricity	6,022.94	90,000.00	-83,977.06
6140 · Fuel and Oil	450.95	2,500.00	-2,049.05
6145 · Garbage	133.80	400.00	-266.20
6150 · Supplies	75.12	1,000.00	-924.88
6155 · Equipment Rental	0.00	2,500.00	-2,500.00
6160 · Tools & Equipment	215.26	2,000.00	-1,784.74
<b>Total 6110 · Operational</b>	<b>21,955.31</b>	<b>168,225.00</b>	<b>-146,269.69</b>
6210 · Repair & Maintenance			
6220 · Animal Control	0.00	7,500.00	-7,500.00
6225 · Buildings (House-Office-Shop)	5,000.00	15,800.00	-10,800.00
6230 · Ditches			
6233 · Other Ditches	0.00	30,000.00	-30,000.00
<b>Total 6230 · Ditches</b>	<b>0.00</b>	<b>30,000.00</b>	<b>-30,000.00</b>
6240 · Levee			
6241 · Spraying	0.00	3,000.00	-3,000.00
6242 · Logging & Clearing	3,068.00	25,000.00	-21,932.00
6243 · Mowing	0.00	26,000.00	-26,000.00
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>3,097.99</b>	<b>64,000.00</b>	<b>-60,902.01</b>

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09/11/23

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget
<b>6250 · Pumps &amp; Motors</b>			
6252 · Cherry Orchard	0.00	0.00	0.00
6253 · North	0.00	0.00	0.00
6254 · Kessi	0.00	2,000.00	-2,000.00
6255 · Johnson	0.00	0.00	0.00
6256 · Honeyman	10.77	2,000.00	-1,989.23
6257 · Smith	0.00	0.00	0.00
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>	10.77	7,000.00	-6,989.23
<b>6270 · Repair &amp; Maintenance-Misc</b>	0.00	1,800.00	-1,800.00
<b>6280 · Vehicles</b>	0.00	2,500.00	-2,500.00
<b>Total 6210 · Repair &amp; Maintenance</b>	8,108.76	128,600.00	-120,491.24
<b>6300 · Unanticipated Expense</b>	0.00	25,000.00	-25,000.00
<b>Total 6000 · Direct Expenses</b>	30,064.07	321,825.00	-291,760.93
<b>6500 · G&amp;A</b>			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	34.00	302.00	-268.00
6520 · House/Office	125.46	500.00	-374.54
6525 · Insurance	0.00	18,500.00	-18,500.00
6535 · License and Fees	554.00	1,850.00	-1,296.00
6540 · Mailing	0.00	2,000.00	-2,000.00
6545 · Office Equipment & Computer	374.58	2,200.00	-1,825.42
6550 · Office Supplies	0.00	250.00	-250.00
6555 · Payroll Taxes	3,097.30	7,000.00	-3,902.70
6560 · Bookkeeping	962.50	4,000.00	-3,037.50
6565 · Office Administration	0.00	0.00	0.00
6570 · Professional Audit/Taxes	0.00	1,650.00	-1,650.00
6575 · Professional-Engineer	0.00	0.00	0.00
6580 · Professional Legal	1,616.80	12,000.00	-10,383.20
6585 · Professional-Mgt. Consultant	0.00	2,000.00	-2,000.00
6595 · Telephone	301.38	1,900.00	-1,598.62
<b>Total 6500 · G&amp;A</b>	7,066.02	54,302.00	-47,235.98
<b>6600 · Loan Interest Expense</b>	0.00	1,222.00	-1,222.00
<b>Total Expense</b>	37,130.09	377,349.00	-340,218.91
<b>Net Ordinary Income</b>	-28,372.68	-224.00	-28,148.68
<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	1,375.00	0.00	1,375.00
<b>Total 8800 · Reimbursable Expense</b>	1,375.00	0.00	1,375.00
<b>Total Other Expense</b>	4,940.00	19,003.00	-14,063.00
<b>Net Other Income</b>	-4,940.00	-19,003.00	14,063.00
<b>Net Income</b>	<b>-33,312.68</b>	<b>-19,227.00</b>	<b>-14,085.68</b>