

**SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY**  
**Profit & Loss Budget vs. Actual**  
 July 2022 through June 2023

|                                      | Jul '22 - Jun 23 | Budget            | \$ Over Budget     |
|--------------------------------------|------------------|-------------------|--------------------|
| <b>Ordinary Income/Expense</b>       |                  |                   |                    |
| <b>Income</b>                        |                  |                   |                    |
| 4000 · Assessments                   | 4,025.96         | 350,000.00        | -345,974.04        |
| 4100 · Interest Earned               | 840.08           | 2,000.04          | -1,159.96          |
| 4200 · Net House Rental Income       | 3,487.25         | 22,140.00         | -18,652.75         |
| 4300 · Misc Income/Reimburse         | 0.00             | 2,000.00          | -2,000.00          |
| <b>Total Income</b>                  | <b>8,353.29</b>  | <b>376,140.04</b> | <b>-367,786.75</b> |
| <b>Expense</b>                       |                  |                   |                    |
| 6000 · Direct Expenses               |                  |                   |                    |
| 6110 · Operational                   |                  |                   |                    |
| 6120 · Labor                         |                  |                   |                    |
| 6121 · General Manager               | 7,209.22         | 45,010.00         | -37,800.78         |
| 6122 · Field Operations              | 3,514.05         | 26,928.00         | -23,413.95         |
| 6120 · Labor - Other                 | 5,000.00         |                   |                    |
| <b>Total 6120 · Labor</b>            | <b>15,723.27</b> | <b>71,938.00</b>  | <b>-56,214.73</b>  |
| 6135 · Electricity                   | 20,339.07        | 90,000.00         | -69,660.93         |
| 6140 · Fuel and Oil                  | 345.90           | 3,000.00          | -2,654.10          |
| 6145 · Garbage                       | 65.84            | 366.71            | -300.87            |
| 6150 · Supplies                      | 0.00             | 1,000.00          | -1,000.00          |
| 6155 · Equipment Rental              | 512.11           | 2,500.00          | -1,987.89          |
| 6160 · Tools & Equipment             | 697.72           | 2,000.00          | -1,302.28          |
| <b>Total 6110 · Operational</b>      | <b>37,683.91</b> | <b>170,804.71</b> | <b>-133,120.80</b> |
| 6210 · Repair & Maintenance          |                  |                   |                    |
| 6220 · Animal Control                | 0.00             | 10,000.00         | -10,000.00         |
| 6225 · Buildings (House-Office-Shop) | 706.43           | 1,500.00          | -793.57            |
| 6230 · Ditches                       |                  |                   |                    |
| 6231 · Santosh                       | 0.00             | 0.00              | 0.00               |
| 6232 · Jackson Creek Diversion       | 0.00             | 4,000.00          | -4,000.00          |
| 6233 · Other Ditches                 | 194.83           | 7,500.00          | -7,305.17          |
| <b>Total 6230 · Ditches</b>          | <b>194.83</b>    | <b>11,500.00</b>  | <b>-11,305.17</b>  |
| 6240 · Levee                         |                  |                   |                    |
| 6241 · Spraying                      | 0.00             | 4,000.00          | -4,000.00          |
| 6242 · Logging & Clearing            | 2,607.50         | 25,000.00         | -22,392.50         |
| 6243 · Mowing                        | 0.00             | 10,000.00         | -10,000.00         |
| 6244 · Rip Rap                       | 0.00             | 0.00              | 0.00               |
| 6245 · Tide Gate                     | 0.00             | 0.00              | 0.00               |
| <b>Total 6240 · Levee</b>            | <b>2,607.50</b>  | <b>39,000.00</b>  | <b>-36,392.50</b>  |

**SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY**  
**Profit & Loss Budget vs. Actual**  
 July 2022 through June 2023

09/06/22

Accrual Basis

|                                              | Jul '22 - Jun 23 | Budget     | \$ Over Budget |
|----------------------------------------------|------------------|------------|----------------|
| <b>6250 · Pumps &amp; Motors</b>             |                  |            |                |
| 6251 · Evans                                 | 0.00             | 55,000.00  | -55,000.00     |
| 6252 · Cherry Orchard                        | 0.00             | 0.00       | 0.00           |
| 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                             | 0.00             | 0.00       | 0.00           |
| <b>Total 6250 · Pumps &amp; Motors</b>       | 0.00             | 55,000.00  | -55,000.00     |
| <b>6270 · Repair &amp; Maintenance-Misc</b>  | 0.00             | 1,800.00   | -1,800.00      |
| 6280 · Vehicles                              | 225.06           | 2,500.00   | -2,274.94      |
| <b>Total 6210 · Repair &amp; Maintenance</b> | 3,733.82         | 121,300.00 | -117,566.18    |
| <b>6300 · Unanticipated Expense</b>          | 0.00             | 25,000.00  | -25,000.00     |
| <b>Total 6000 · Direct Expenses</b>          | 41,417.73        | 317,104.71 | -275,686.98    |
| <b>6500 · G&amp;A</b>                        |                  |            |                |
| 6510 · Advertising, Jobs, Legal Notice       | 0.00             | 150.00     | -150.00        |
| 6515 · Bank & Misc Fees                      | 32.05            | 302.00     | -269.95        |
| 6520 · House/Office                          | 0.00             | 500.00     | -500.00        |
| 6525 · Insurance                             | 0.00             | 17,000.00  | -17,000.00     |
| 6535 · License and Fees                      | 442.00           | 2,520.00   | -2,078.00      |
| 6540 · Mailing                               | 2,949.74         | 3,000.00   | -50.26         |
| 6545 · Office Equipment & Computer           | 240.80           | 500.00     | -259.20        |
| 6550 · Office Supplies                       | 0.00             | 250.00     | -250.00        |
| 6555 · Payroll Taxes                         | 3,405.03         | 5,016.00   | -1,610.97      |
| 6560 · Bookkeeping                           | 681.25           | 4,000.00   | -3,318.75      |
| 6565 · Office Administration                 | 1,107.00         | 3,000.00   | -1,893.00      |
| 6570 · Professional Audit/Taxes              | 0.00             | 1,650.00   | -1,650.00      |
| 6575 · Professional-Engineer                 | 0.00             | 25,000.00  | -25,000.00     |
| 6580 · Professional Legal                    | 2,997.60         | 25,000.00  | -22,002.40     |
| 6585 · Professional-Mgt. Consultant          | 0.00             | 2,000.00   | -2,000.00      |
| 6595 · Telephone                             | 473.53           | 1,850.00   | -1,376.47      |
| <b>Total 6500 · G&amp;A</b>                  | 12,329.00        | 91,738.00  | -79,409.00     |
| <b>6600 · Loan Interest Expense</b>          | 0.00             | 1,800.68   | -1,800.68      |
| <b>Total Expense</b>                         | 53,746.73        | 410,643.39 | -356,896.66    |
| <b>Net Ordinary Income</b>                   | -45,393.44       | -34,503.35 | -10,890.09     |

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|                                                       | Jul '22 - Jun 23  | Budget            | \$ Over Budget   |
|-------------------------------------------------------|-------------------|-------------------|------------------|
| <b>Other Income/Expense</b>                           |                   |                   |                  |
| <b>Other Income</b>                                   |                   |                   |                  |
| 8150 · SDAO Grant                                     | 0.00              | 0.00              | 0.00             |
| <b>Total Other Income</b>                             | 0.00              | 0.00              | 0.00             |
| <b>Other Expense</b>                                  |                   |                   |                  |
| 8500 · USACE Inspection Expense                       | 0.00              | 0.00              | 0.00             |
| 8600 · FEMA Certification                             |                   |                   |                  |
| 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       |
| 8700 · Assessment GIS Maps & Updates                  |                   |                   |                  |
| 8710 · Surveying                                      | 0.00              | 0.00              | 0.00             |
| 8715 · GIS                                            | 0.00              | 3,000.00          | -3,000.00        |
| 8720 · Legal                                          | 0.00              | 0.00              | 0.00             |
| 8700 · Assessment GIS Maps & Updates - Other          | 4,003.75          |                   |                  |
| <b>Total 8700 · Assessment GIS Maps &amp; Updates</b> | 4,003.75          | 3,000.00          | 1,003.75         |
| 8800 · Reimbursable Expense                           |                   |                   |                  |
| 8810 · CalPortland                                    | 0.00              | 0.00              | 0.00             |
| 8815 · Cadman                                         | -9,545.90         | 0.00              | -9,545.90        |
| <b>Total 8800 · Reimbursable Expense</b>              | -9,545.90         | 0.00              | -9,545.90        |
| <b>Total Other Expense</b>                            | -5,542.15         | 18,000.00         | -23,542.15       |
| <b>Net Other Income</b>                               | 5,542.15          | -18,000.00        | 23,542.15        |
| <b>Net Income</b>                                     | <b>-39,851.29</b> | <b>-52,503.35</b> | <b>12,652.06</b> |