

**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	5,019.63	341,000.00	-335,980.37
4100 · Interest Earned	4,233.40	10,000.00	-5,766.60
4200 · Net House Rental Income	5,390.75	21,850.00	-16,459.25
4300 · Misc Income/Reimburse	0.00	4,275.00	-4,275.00
<b>Total Income</b>	<b>14,643.78</b>	<b>377,125.00</b>	<b>-362,481.22</b>
<b>Expense</b>			
6000 · Direct Expenses			
6110 · Operational			
6120 · Labor			
6121 · General Manager	10,117.77	47,775.00	-37,657.23
6122 · Field Operations	5,123.43	22,050.00	-16,926.57
6120 · Labor - Other	6,000.00		
<b>Total 6120 · Labor</b>	<b>21,241.20</b>	<b>69,825.00</b>	<b>-48,583.80</b>
6135 · Electricity	7,426.80	90,000.00	-82,573.20
6140 · Fuel and Oil	558.80	2,500.00	-1,941.20
6145 · Garbage	133.80	400.00	-266.20
6150 · Supplies	93.11	1,000.00	-906.89
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>30,236.54</b>	<b>168,225.00</b>	<b>-137,988.46</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	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	3,068.00	25,000.00	-21,932.00
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>21,557.65</b>	<b>64,000.00</b>	<b>-42,442.35</b>

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

	Jul '23 - Jun 24	Budget	\$ Over Budget
<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
<b>6270 · Repair &amp; Maintenance-Misc</b>	0.00	1,800.00	-1,800.00
<b>6280 · Vehicles</b>	261.70	2,500.00	-2,238.30
<b>Total 6210 · Repair &amp; Maintenance</b>	54,050.25	128,600.00	-74,549.75
<b>6300 · Unanticipated Expense</b>	0.00	25,000.00	-25,000.00
<b>Total 6000 · Direct Expenses</b>	84,286.79	321,825.00	-237,538.21
<b>6500 · G&amp;A</b>			
6510 · Advertising, Jobs, Legal Notice	0.00	150.00	-150.00
6515 · Bank & Misc Fees	51.00	302.00	-251.00
6520 · House/Office	125.46	500.00	-374.54
6525 · Insurance	-493.21	18,500.00	-18,993.21
6535 · License and Fees	638.00	1,850.00	-1,212.00
6540 · Mailing	66.00	2,000.00	-1,934.00
6545 · Office Equipment & Computer	641.37	2,200.00	-1,558.63
6550 · Office Supplies	19.99	250.00	-230.01
6555 · Payroll Taxes	3,570.39	7,000.00	-3,429.61
6560 · Bookkeeping	1,285.00	4,000.00	-2,715.00
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	2,084.80	12,000.00	-9,915.20
6585 · Professional-Mgt. Consultant	0.00	2,000.00	-2,000.00
6595 · Telephone	602.78	1,900.00	-1,297.22
<b>Total 6500 · G&amp;A</b>	10,266.58	54,302.00	-44,035.42
<b>6600 · Loan Interest Expense</b>	0.00	1,222.00	-1,222.00
<b>Total Expense</b>	94,553.37	377,349.00	-282,795.63
<b>Net Ordinary Income</b>	-79,909.59	-224.00	-79,685.59
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
8500 · USACE Inspection Expense	0.00	0.00	0.00

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

	Jul '23 - Jun 24	Budget	\$ Over Budget
<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>-84,849.59</b>	<b>-19,227.00</b>	<b>-65,622.59</b>