

## SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

04/06/26

## Balance Sheet

Accrual Basis

As of June 30, 2026

	Jun 30, 26	Jun 30, 25	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1000 · Checking Account	22,273.49	16,844.03	5,429.46
1050 · State Pool Account	453,899.02	345,497.85	108,401.17
<b>Total Checking/Savings</b>	476,172.51	362,341.88	113,830.63
<b>Accounts Receivable</b>			
1200 · Assessments Receivable-Current	7,682.01	7,682.01	0.00
1250 · Assessments Owed-Prior Years	8,095.49	8,095.49	0.00
<b>Total Accounts Receivable</b>	15,777.50	15,777.50	0.00
<b>Total Current Assets</b>	491,950.01	378,119.38	113,830.63
<b>Fixed Assets</b>			
1300 · Land	496,841.00	496,841.00	0.00
1350 · Buildings (House-Office-Shop)	90,651.74	90,651.74	0.00
1400 · Pumps	409,699.41	409,699.41	0.00
1450 · Equipment/Pickup/Other	29,589.01	29,589.01	0.00
1550 · Other Fixed Assets	394,514.39	394,514.39	0.00
1600 · Accumulated Depreciation	-479,864.50	-479,864.50	0.00
<b>Total Fixed Assets</b>	941,431.05	941,431.05	0.00
<b>TOTAL ASSETS</b>	<b>1,433,381.06</b>	<b>1,319,550.43</b>	<b>113,830.63</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Credit Cards</b>			
2100 · US Bank Community Credit Card	12,030.48	547.11	11,483.37
<b>Total Credit Cards</b>	12,030.48	547.11	11,483.37
<b>Other Current Liabilities</b>			
2200 · Payroll Liabilities			
2230 · State Taxes W/H	1,360.00	1,049.00	311.00
2235 · Workers Benefit Fund	4.58	4.27	0.31
2240 · Transit Tax	19.99	16.05	3.94
2245 · Oregon Family Leave Insurance	119.95	96.35	23.60
<b>Total 2200 · Payroll Liabilities</b>	1,504.52	1,165.67	338.85
<b>Total Other Current Liabilities</b>	1,504.52	1,165.67	338.85
<b>Total Current Liabilities</b>	13,535.00	1,712.78	11,822.22
<b>Long Term Liabilities</b>			
2300 · IFA Note #1 \$140,175 @ 0.0%	20,025.00	40,050.00	-20,025.00
2350 · IFA Note #2 \$148,488 @ 1.84%	17,062.86	33,817.47	-16,754.61
<b>Total Long Term Liabilities</b>	37,087.86	73,867.47	-36,779.61
<b>Total Liabilities</b>	50,622.86	75,580.25	-24,957.39
<b>Equity</b>			
3100 · Fund Balance	1,222,998.08	1,222,998.08	0.00
3200 · Retained Earnings	20,972.10	0.00	20,972.10
Net Income	138,788.02	20,972.10	117,815.92
<b>Total Equity</b>	1,382,758.20	1,243,970.18	138,788.02
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,433,381.06</b>	<b>1,319,550.43</b>	<b>113,830.63</b>