SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY
Balance Sheet
As of June 30, 2026

	Jun 30, 26	Jun 30, 25	$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking Account	25,677.58	16,844.03	8,833.55
1050 · State Pool Account	481,624.70	345,497.85	136,126.85
Total Checking/Savings	507,302.28	362,341.88	144,960.40
Accounts Receivable			
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
Total Accounts Receivable	15,777.50	15,777.50	0.00
Total Current Assets	523,079.78	378,119.38	144,960.40
Fixed Assets			
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
Total Fixed Assets	941,431.05	941,431.05	0.00
TOTAL ASSETS	**1,464,510.83**	**1,319,550.43**	**144,960.40**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Credit Cards			
2100 · US Bank Community Credit Card	15,665.94	547.11	15,118.83
Total Credit Cards	15,665.94	547.11	15,118.83
Other Current Liabilities			
2200 · Payroll Liabilities			
2230 · State Taxes W/H	1,324.43	1,049.00	275.43
2235 · Workers Benefit Fund	4.75	4.27	0.48
2240 · Transit Tax	18.20	16.05	2.15
2245 · Oregon Family Leave Insurance	118.19	96.35	21.84
Total 2200 · Payroll Liabilities	1,465.57	1,165.67	299.90
Total Other Current Liabilities	1,465.57	1,165.67	299.90
Total Current Liabilities	17,131.51	1,712.78	15,418.73
Long Term Liabilities			
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
Total Long Term Liabilities	37,087.86	73,867.47	-36,779.61
Total Liabilities	54,219.37	75,580.25	-21,360.88
Equity			
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	166,321.28	20,972.10	145,349.18
Total Equity	1,410,291.46	1,243,970.18	166,321.28
TOTAL LIABILITIES & EQUITY	**1,464,510.83**	**1,319,550.43**	**144,960.40**