

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

07/28/25

Balance Sheet

Accrual Basis

As of June 30, 2026

	Jun 30, 26	Jun 30, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking Account	11,648.93	16,844.03	-5,195.10
1050 · State Pool Account	286,497.85	345,497.85	-59,000.00
Total Checking/Savings	298,146.78	362,341.88	-64,195.10
Accounts Receivable			
1200 · Assessments Receivable-Current	9,507.75	9,507.75	0.00
1250 · Assessments Owed-Prior Years	8,187.34	8,187.34	0.00
Total Accounts Receivable	17,695.09	17,695.09	0.00
Total Current Assets	315,841.87	380,036.97	-64,195.10
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	299,814.71	299,814.71	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	-419,269.08	-419,269.08	0.00
Total Fixed Assets	892,141.77	892,141.77	0.00
TOTAL ASSETS	1,207,983.64	1,272,178.74	-64,195.10
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Credit Cards			
2100 · US Bank Community Credit Card	2,693.36	547.11	2,146.25
Total Credit Cards	2,693.36	547.11	2,146.25
Other Current Liabilities			
2200 · Payroll Liabilities			
2230 · State Taxes W/H	324.00	1,049.00	-725.00
2235 · Workers Benefit Fund	1.30	4.27	-2.97
2240 · Transit Tax	5.01	16.05	-11.04
2245 · Oregon Family Leave Insurance	30.09	96.35	-66.26
Total 2200 · Payroll Liabilities	360.40	1,165.67	-805.27
Total Other Current Liabilities	360.40	1,165.67	-805.27
Total Current Liabilities	3,053.76	1,712.78	1,340.98
Long Term Liabilities			
2300 · IFA Note #1 \$140,175 @ 0.0%	40,050.00	40,050.00	0.00
2350 · IFA Note #2 \$148,488 @ 1.84%	33,817.47	33,817.47	0.00
Total Long Term Liabilities	73,867.47	73,867.47	0.00
Total Liabilities	76,921.23	75,580.25	1,340.98
Equity			
3100 · Fund Balance	1,163,739.49	1,163,739.49	0.00
3200 · Retained Earnings	32,859.00	59,258.59	-26,399.59
Net Income	-65,536.08	-26,399.59	-39,136.49
Total Equity	1,131,062.41	1,196,598.49	-65,536.08
TOTAL LIABILITIES & EQUITY	1,207,983.64	1,272,178.74	-64,195.10