

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

09/07/26

Balance Sheet

Accrual Basis

As of June 30, 2027

	Jun 30, 27	Jun 30, 26	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking Account	10,144.67	-4,396.92	14,541.59
1050 · State Pool Account	290,100.92	408,932.40	-118,831.48
Total Checking/Savings	300,245.59	404,535.48	-104,289.89
Accounts Receivable			
1200 · Assessments Receivable-Current	9,616.52	9,616.52	0.00
1250 · Assessments Owed-Prior Years	8,324.25	8,324.25	0.00
Total Accounts Receivable	17,940.77	17,940.77	0.00
Total Current Assets	318,186.36	422,476.25	-104,289.89
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	432,974.70	432,974.70	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	-539,070.81	-539,070.81	0.00
Total Fixed Assets	905,500.03	905,500.03	0.00
TOTAL ASSETS	1,223,686.39	1,327,976.28	-104,289.89
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Credit Cards			
2100 · US Bank Community Credit Card	1,809.10	-139.51	1,948.61
Total Credit Cards	1,809.10	-139.51	1,948.61
Other Current Liabilities			
2200 · Payroll Liabilities			
2230 · State Taxes W/H	539.00	1,339.00	-800.00
2235 · Workers Benefit Fund	1.83	4.47	-2.64
2240 · Transit Tax	8.55	19.71	-11.16
2245 · Oregon Family Leave Insurance	51.25	118.24	-66.99
Total 2200 · Payroll Liabilities	600.63	1,481.42	-880.79
Total Other Current Liabilities	600.63	1,481.42	-880.79
Total Current Liabilities	2,409.73	1,341.91	1,067.82
Long Term Liabilities			
2300 · IFA Note #1 \$140,175 @ 0.0%	20,025.00	20,025.00	0.00
2350 · IFA Note #2 \$148,488 @ 1.84%	17,062.86	17,062.86	0.00
Total Long Term Liabilities	37,087.86	37,087.86	0.00
Total Liabilities	39,497.59	38,429.77	1,067.82
Equity			
3100 · Fund Balance	1,243,970.18	1,243,970.18	0.00
3200 · Retained Earnings	45,576.33	0.00	45,576.33
Net Income	-105,357.71	45,576.33	-150,934.04
Total Equity	1,184,188.80	1,289,546.51	-105,357.71
TOTAL LIABILITIES & EQUITY	1,223,686.39	1,327,976.28	-104,289.89