SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY
Balance Sheet
As of June 30, 2027

	Jun 30, 27	Jun 30, 26	$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking Account	-14,048.43	-4,396.92	-9,651.51
1050 · State Pool Account	193,460.47	408,932.40	-215,471.93
Total Checking/Savings	179,412.04	404,535.48	-225,123.44
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	197,352.81	422,476.25	-225,123.44
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	**1,102,852.84**	**1,327,976.28**	**-225,123.44**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Credit Cards			
2100 · US Bank Community Credit Card	1,801.55	-139.51	1,941.06
Total Credit Cards	1,801.55	-139.51	1,941.06
Other Current Liabilities			
2200 · Payroll Liabilities			
2230 · State Taxes W/H	437.00	1,339.00	-902.00
2235 · Workers Benefit Fund	1.33	4.47	-3.14
2240 · Transit Tax	6.35	19.71	-13.36
2245 · Oregon Family Leave Insurance	38.10	118.24	-80.14
Total 2200 · Payroll Liabilities	482.78	1,481.42	-998.64
Total Other Current Liabilities	482.78	1,481.42	-998.64
Total Current Liabilities	2,284.33	1,341.91	942.42
Long Term Liabilities			
2300 · IFA Note #1 $140,175 @ 0.0%	0.00	20,025.00	-20,025.00
2350 · IFA Note #2 $148,488 @ 1.84%	0.00	17,062.86	-17,062.86
Total Long Term Liabilities	0.00	37,087.86	-37,087.86
Total Liabilities	2,284.33	38,429.77	-36,145.44
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	-188,978.00	45,576.33	-234,554.33
Total Equity	1,100,568.51	1,289,546.51	-188,978.00
TOTAL LIABILITIES & EQUITY	**1,102,852.84**	**1,327,976.28**	**-225,123.44**