

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

06/29/26

Balance Sheet

Accrual Basis

As of June 30, 2026

	Jun 30, 26	Jun 30, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking Account	-3,162.68	16,844.03	-20,006.71
1050 · State Pool Account	407,259.82	345,497.85	61,761.97
Total Checking/Savings	404,097.14	362,341.88	41,755.26
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	419,874.64	378,119.38	41,755.26
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	1,361,305.69	1,319,550.43	41,755.26
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Credit Cards			
2100 · US Bank Community Credit Card	635.49	547.11	88.38
Total Credit Cards	635.49	547.11	88.38
Other Current Liabilities			
2200 · Payroll Liabilities			
2230 · State Taxes W/H	1,339.00	1,049.00	290.00
2235 · Workers Benefit Fund	4.47	4.27	0.20
2240 · Transit Tax	19.71	16.05	3.66
2245 · Oregon Family Leave Insurance	118.24	96.35	21.89
Total 2200 · Payroll Liabilities	1,481.42	1,165.67	315.75
Total Other Current Liabilities	1,481.42	1,165.67	315.75
Total Current Liabilities	2,116.91	1,712.78	404.13
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	39,204.77	75,580.25	-36,375.48
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	78,130.74	20,972.10	57,158.64
Total Equity	1,322,100.92	1,243,970.18	78,130.74
TOTAL LIABILITIES & EQUITY	1,361,305.69	1,319,550.43	41,755.26