

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY

Balance Sheet History

As of June 30, 2025

	Jun 30, 16	Jun 30, 17	Jun 30, 18	Jun 30, 19	Jun 30, 20	Jun 30, 21	Jun 30, 22	Jun 30, 23	Jun 30, 24	Jun 30, 25
ASSETS										
Current Assets										
Checking/Savings										
1000 · Checking Account	-4,390.97	32,513.53	17,282.65	5,035.43	9,911.92	18,455.33	14,080.52	13,017.29	13,582.87	15,060.48
1050 · State Pool Account	232,404.21	238,034.02	332,742.93	353,641.93	526,211.27	350,448.81	369,436.58	399,865.79	413,466.12	385,036.02
Total Checking/Savings	228,013.24	270,547.55	350,025.58	358,677.36	536,123.19	368,904.14	383,517.10	412,883.08	427,048.99	400,096.50
Accounts Receivable										
1200 · Assessments Receivable-Current	0.00	28,832.23	23,108.14	17,396.30	13,463.44	9,998.92	9,648.68	9,648.68	9,507.75	9,507.75
1250 · Assessments Owed-Prior Years	14,617.97	14,617.97	14,900.88	12,125.50	11,306.19	9,522.26	8,085.37	8,073.83	8,187.34	8,187.34
Total Accounts Receivable	14,617.97	43,450.20	38,009.02	29,521.80	24,769.63	19,521.18	17,734.05	17,722.51	17,695.09	17,695.09
Total Current Assets	242,631.21	313,997.75	388,034.60	388,199.16	560,892.82	388,425.32	401,251.15	430,605.59	444,744.08	417,791.59
Fixed Assets										
1300 · Land	0.00	0.00	496,841.00	496,841.00	496,841.00	496,841.00	496,841.00	496,841.00	496,841.00	496,841.00
1350 · Buildings (House-Office-Shop)	0.00	0.00	0.00	0.00	0.00	62,335.00	74,871.00	74,871.00	90,651.74	90,651.74
1400 · Pumps	0.00	0.00	0.00	0.00	0.00	211,422.08	257,238.08	299,814.71	299,814.71	299,814.71
1450 · Equipment/Pickup/Other	6,200.00	6,200.00	6,200.00	6,200.00	29,589.01	29,589.01	29,589.01	29,589.01	29,589.01	29,589.01
1550 · Other Fixed Assets	0.00	0.00	352,031.98	378,467.09	394,514.39	394,514.39	394,514.39	394,514.39	394,514.39	394,514.39
1600 · Accumulated Depreciation	0.00	0.00	-177,462.67	-197,660.67	-218,190.67	-247,603.04	-300,844.42	-358,817.06	-419,269.08	-419,269.08
Total Fixed Assets	6,200.00	6,200.00	677,610.31	683,847.42	702,753.73	947,098.44	952,209.06	936,813.05	892,141.77	892,141.77
TOTAL ASSETS	248,831.21	320,197.75	1,065,644.91	1,072,046.58	1,263,646.55	1,335,523.76	1,353,460.21	1,367,418.64	1,336,885.85	1,309,933.36
LIABILITIES & EQUITY										
Liabilities										
Current Liabilities										
Credit Cards										
2100 · US Bank Community Credit Card	0.00	0.00	0.00	0.00	11,457.06	12,428.80	2,602.40	1,450.99	2,246.81	6,949.10
Total Credit Cards	0.00	0.00	0.00	0.00	11,457.06	12,428.80	2,602.40	1,450.99	2,246.81	6,949.10
Other Current Liabilities										
2200 · Payroll Liabilities										
2210 · FUTA	0.00	0.00	0.00	0.00	0.00	54.00	0.00	0.00	0.00	0.00
2215 · Federal Taxes W/H	0.00	0.00	0.00	1,172.80	609.23	339.13	1,859.86	0.00	0.00	0.00
2220 · Social Security	0.00	0.00	0.00	119.05	518.77	2,109.29	1,151.07	0.00	0.00	0.00
2225 · Medicare	0.00	0.00	0.00	0.00	121.32	493.31	269.20	0.00	0.00	0.00
2230 · State Taxes W/H	0.00	0.00	0.00	562.00	511.00	1,149.00	1,250.00	997.00	1,169.00	526.00
2235 · Workers Benefit Fund	0.00	0.00	0.00	9.95	11.40	12.56	12.18	4.43	4.76	1.87
2240 · Transit Tax	0.00	0.00	0.00	0.00	8.36	17.02	18.45	14.87	17.54	7.61
2245 · Oregon Family Leave Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.20	105.30	45.61
2200 · Payroll Liabilities - Other	0.00	0.00	0.00	887.84	0.00	0.00	0.00	0.00	0.00	0.00
Total 2200 · Payroll Liabilities	0.00	0.00	0.00	2,751.64	1,780.08	4,174.31	4,560.76	1,105.50	1,296.60	581.09
Total Other Current Liabilities	0.00	0.00	0.00	2,751.64	1,780.08	4,174.31	4,560.76	1,105.50	1,296.60	581.09
Total Current Liabilities	0.00	0.00	0.00	2,751.64	13,237.14	16,603.11	7,163.16	2,556.49	3,543.41	7,530.19
Long Term Liabilities										
2300 · IFA Note #1 \$140,175 @ 0.0%	0.00	128,127.00	140,175.00	140,175.00	140,175.00	120,150.00	100,125.00	80,100.00	60,075.00	40,050.00
2350 · IFA Note #2 \$148,488 @ 1.84%	0.00	0.00	47,952.00	47,952.00	110,981.00	97,862.95	82,286.78	66,424.01	50,269.36	33,817.47
Total Long Term Liabilities	0.00	128,127.00	188,127.00	188,127.00	251,156.00	218,012.95	182,411.78	146,524.01	110,344.36	73,867.47
Total Liabilities	0.00	128,127.00	188,127.00	190,878.64	264,393.14	234,616.06	189,574.94	149,080.50	113,887.77	81,397.66

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Equity										
3000 · Opening Bal Equity	7,452.08	7,452.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3100 · Fund Balance	33,894.91	33,894.91	828,867.86	877,517.91	881,167.94	999,253.41	1,100,907.70	1,163,739.49	1,163,739.49	1,163,739.49
3200 · Retained Earnings	198,013.32	207,484.22	0.00	0.00	0.00	0.00	0.00	145.78	54,598.65	59,258.59
Net Income	9,470.90	-56,760.46	48,650.05	3,650.03	118,085.47	101,654.29	62,977.57	54,452.87	4,659.94	5,537.62
Total Equity	248,831.21	192,070.75	877,517.91	881,167.94	999,253.41	1,100,907.70	1,163,885.27	1,218,338.14	1,222,998.08	1,228,535.70
TOTAL LIABILITIES & EQUITY	248,831.21	320,197.75	1,065,644.91	1,072,046.58	1,263,646.55	1,335,523.76	1,353,460.21	1,367,418.64	1,336,885.85	1,309,933.36