

SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY
Balance Sheet History
 As of June 30, 2023

	Jun 30, 13	Jun 30, 14	Jun 30, 15	Jun 30, 16	Jun 30, 17	Jun 30, 18	Jun 30, 19	Jun 30, 20	Jun 30, 21	Jun 30, 22	Jun 30, 23
ASSETS											
Current Assets											
Checking/Savings											
1000 · Checking Account	5,546.51	153,479.40	12,470.30	-4,390.97	32,513.53	17,282.65	5,035.43	9,911.92	18,455.33	14,080.52	-45,438.89
1050 · State Pool Account	46,235.19	122,937.95	213,344.06	232,404.21	238,034.02	332,742.93	353,641.93	526,211.27	350,448.81	369,436.58	505,637.68
Total Checking/Savings	51,781.70	276,417.35	225,814.36	228,013.24	270,547.55	350,025.58	358,677.36	536,123.19	368,904.14	383,517.10	460,198.79
Accounts Receivable											
1200 · Assessments Receivable-Current	0.00	0.00	0.00	0.00	28,832.23	23,108.14	17,396.30	13,463.44	9,998.92	9,648.68	9,648.68
1250 · Assessments Owed-Prior Years	1,366.16	3,284.27	7,345.95	14,617.97	14,617.97	14,900.88	12,125.50	11,306.19	9,522.26	8,085.37	8,085.37
Total Accounts Receivable	1,366.16	3,284.27	7,345.95	14,617.97	43,450.20	38,009.02	29,521.80	24,769.63	19,521.18	17,734.05	17,734.05
Total Current Assets	53,147.86	279,701.62	233,160.31	242,631.21	313,997.75	388,034.60	388,199.16	560,892.82	388,425.32	401,251.15	477,932.84
Fixed Assets											
1300 · Land	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	62,335.00	74,871.00	74,871.00
1400 · Smith Pump	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211,422.08	257,238.08	257,238.08
1450 · Equipment/Pickup/Other	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	29,589.01	29,589.01	29,589.01	29,589.01
1550 · Other Fixed Assets	0.00	0.00	0.00	0.00	0.00	352,031.98	378,467.09	394,514.39	394,514.39	394,514.39	394,514.39
1600 · Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	-177,462.67	-197,660.67	-218,190.67	-247,603.04	-300,844.42	-300,844.42
Total Fixed Assets	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	677,610.31	683,847.42	702,753.73	947,098.44	952,209.06	952,209.06
TOTAL ASSETS	59,347.86	285,901.62	239,360.31	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	1,430,141.90
LIABILITIES & EQUITY											
Liabilities											
Current Liabilities											
Credit Cards											
2100 · US Bank Community Credit Card	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,457.06	12,428.80	2,602.40	13,658.88
Total Credit Cards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,457.06	12,428.80	2,602.40	13,658.88
Other Current Liabilities											
2200 · Payroll Liabilities											
2210 · FUTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.00	0.00	0.00
2215 · Federal Taxes W/H	0.00	0.00	0.00	0.00	0.00	0.00	1,172.80	609.23	339.13	1,859.86	0.00
2220 · Social Security	0.00	0.00	0.00	0.00	0.00	0.00	119.05	518.77	2,109.29	1,151.07	0.00
2225 · Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.32	493.31	269.20	0.00
2230 · State Taxes W/H	0.00	0.00	0.00	0.00	0.00	0.00	562.00	511.00	1,149.00	1,250.00	490.00
2235 · Workers Benefit Fund	0.00	0.00	0.00	0.00	0.00	0.00	9.95	11.40	12.56	12.18	2.24
2240 · Transit Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.36	17.02	18.45	7.09
2245 · Oregon Family Leave Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.53
2200 · Payroll Liabilities - Other	0.00	0.00	0.00	0.00	0.00	0.00	887.84	0.00	0.00	0.00	0.00
Total 2200 · Payroll Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	2,751.64	1,780.08	4,174.31	4,560.76	541.86
Total Other Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	2,751.64	1,780.08	4,174.31	4,560.76	541.86
Total Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	2,751.64	13,237.14	16,603.11	7,163.16	14,200.74

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Long Term Liabilities											
2300 · IFA Note #1 \$140,175 @ 0.0%	0.00	0.00	0.00	0.00	128,127.00	140,175.00	140,175.00	140,175.00	120,150.00	100,125.00	80,027.85
2350 · IFA Note #2 \$148,488 @ 1.84%	0.00	0.00	0.00	0.00	0.00	47,952.00	47,952.00	110,981.00	97,862.95	82,286.78	66,496.16
2360 · SDAO Loan	0.00	145,501.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long Term Liabilities	0.00	145,501.19	0.00	0.00	128,127.00	188,127.00	188,127.00	251,156.00	218,012.95	182,411.78	146,524.01
Total Liabilities	0.00	145,501.19	0.00	0.00	128,127.00	188,127.00	190,878.64	264,393.14	234,616.06	189,574.94	160,724.75
Equity											
3000 · Opening Bal Equity	7,452.08	7,452.08	7,452.08	7,452.08	7,452.08	0.00	0.00	0.00	0.00	0.00	0.00
3100 · Fund Balance	33,894.91	33,894.91	33,894.91	33,894.91	33,894.91	828,867.86	877,517.91	881,167.94	999,253.41	1,100,907.70	1,100,907.70
3200 · Retained Earnings	43,550.89	18,000.87	99,053.44	198,013.32	207,484.22	0.00	0.00	0.00	0.00	0.00	62,977.57
Net Income	-25,550.02	81,052.57	98,959.88	9,470.90	-56,760.46	48,650.05	3,650.03	118,085.47	101,654.29	62,977.57	105,531.88
Total Equity	59,347.86	140,400.43	239,360.31	248,831.21	192,070.75	877,517.91	881,167.94	999,253.41	1,100,907.70	1,163,885.27	1,269,417.15
TOTAL LIABILITIES & EQUITY	59,347.86	285,901.62	239,360.31	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	1,430,141.90