

**SCAPPOOSE DRAINAGE IMPROVEMENT COMPANY**  
**Balance Sheet History**  
 As of June 30, 2024

	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	Jun 30, 24
<b>ASSETS</b>										
<b>Current Assets</b>										
<b>Checking/Savings</b>										
1000 · Checking Account	12,470.30	-4,390.97	32,513.53	17,282.65	5,035.43	9,911.92	18,455.33	14,080.52	13,017.29	33,791.39
1050 · State Pool Account	213,344.06	232,404.21	238,034.02	332,742.93	353,641.93	526,211.27	350,448.81	369,436.58	399,865.79	475,172.12
<b>Total Checking/Savings</b>	225,814.36	228,013.24	270,547.55	350,025.58	358,677.36	536,123.19	368,904.14	383,517.10	412,883.08	508,963.51
<b>Accounts Receivable</b>										
1200 · Assessments Receivable-Current	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	9,648.68
1250 · Assessments Owed-Prior Years	7,345.95	14,617.97	14,617.97	14,900.88	12,125.50	11,306.19	9,522.26	8,085.37	8,073.83	8,073.83
<b>Total Accounts Receivable</b>	7,345.95	14,617.97	43,450.20	38,009.02	29,521.80	24,769.63	19,521.18	17,734.05	17,722.51	17,722.51
<b>Total Current Assets</b>	233,160.31	242,631.21	313,997.75	388,034.60	388,199.16	560,892.82	388,425.32	401,251.15	430,605.59	526,686.02
<b>Fixed Assets</b>										
1300 · Land	0.00	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
1350 · Buildings (House-Office-Shop)	0.00	0.00	0.00	0.00	0.00	0.00	62,335.00	74,871.00	74,871.00	74,871.00
1400 · Smith Pump	0.00	0.00	0.00	0.00	0.00	0.00	211,422.08	257,238.08	299,814.71	299,814.71
1450 · Equipment/Pickup/Other	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	29,589.01
1550 · Other Fixed Assets	0.00	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
1600 · Accumulated Depreciation	0.00	0.00	0.00	-177,462.67	-197,660.67	-218,190.67	-247,603.04	-300,844.42	-358,817.06	-358,817.06
<b>Total Fixed Assets</b>	6,200.00	6,200.00	6,200.00	677,610.31	683,847.42	702,753.73	947,098.44	952,209.06	936,813.05	936,813.05
<b>TOTAL ASSETS</b>	<b>239,360.31</b>	<b>248,831.21</b>	<b>320,197.75</b>	<b>1,065,644.91</b>	<b>1,072,046.58</b>	<b>1,263,646.55</b>	<b>1,335,523.76</b>	<b>1,353,460.21</b>	<b>1,367,418.64</b>	<b>1,463,499.07</b>
<b>LIABILITIES &amp; EQUITY</b>										
<b>Liabilities</b>										
<b>Current Liabilities</b>										
<b>Credit Cards</b>										
2100 · US Bank Community Credit Card	0.00	0.00	0.00	0.00	0.00	11,457.06	12,428.80	2,602.40	1,450.99	24,774.55
<b>Total Credit Cards</b>	0.00	0.00	0.00	0.00	0.00	11,457.06	12,428.80	2,602.40	1,450.99	24,774.55
<b>Other Current Liabilities</b>										
2200 · Payroll Liabilities										
2210 · FUTA	0.00	0.00	0.00	0.00	0.00	0.00	54.00	0.00	0.00	0.00
2215 · Federal Taxes W/H	0.00	0.00	0.00	0.00	1,172.80	609.23	339.13	1,859.86	0.00	0.00
2220 · Social Security	0.00	0.00	0.00	0.00	119.05	518.77	2,109.29	1,151.07	0.00	0.00
2225 · Medicare	0.00	0.00	0.00	0.00	0.00	121.32	493.31	269.20	0.00	0.00
2230 · State Taxes W/H	0.00	0.00	0.00	0.00	562.00	511.00	1,149.00	1,250.00	997.00	456.00
2235 · Workers Benefit Fund	0.00	0.00	0.00	0.00	9.95	11.40	12.56	12.18	4.43	1.87
2240 · Transit Tax	0.00	0.00	0.00	0.00	0.00	8.36	17.02	18.45	14.87	6.68

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2245 · Oregon Family Leave Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.20	40.06
2200 · Payroll Liabilities - Other	0.00	0.00	0.00	0.00	887.84	0.00	0.00	0.00	0.00	0.00
<b>Total 2200 · Payroll Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,751.64</b>	<b>1,780.08</b>	<b>4,174.31</b>	<b>4,560.76</b>	<b>1,105.50</b>	<b>504.61</b>
<b>Total Other Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,751.64</b>	<b>1,780.08</b>	<b>4,174.31</b>	<b>4,560.76</b>	<b>1,105.50</b>	<b>504.61</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,751.64</b>	<b>13,237.14</b>	<b>16,603.11</b>	<b>7,163.16</b>	<b>2,556.49</b>	<b>25,279.16</b>
<b>Long Term Liabilities</b>										
2300 · IFA Note #1 \$140,175 @ 0.0%	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	59,930.70
2350 · IFA Note #2 \$148,488 @ 1.84%	0.00	0.00	0.00	47,952.00	47,952.00	110,981.00	97,862.95	82,286.78	66,496.16	50,705.54
<b>Total Long Term Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>128,127.00</b>	<b>188,127.00</b>	<b>188,127.00</b>	<b>251,156.00</b>	<b>218,012.95</b>	<b>182,411.78</b>	<b>146,524.01</b>	<b>110,636.24</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>128,127.00</b>	<b>188,127.00</b>	<b>190,878.64</b>	<b>264,393.14</b>	<b>234,616.06</b>	<b>189,574.94</b>	<b>149,080.50</b>	<b>135,915.40</b>
<b>Equity</b>										
3000 · Opening Bal Equity	7,452.08	7,452.08	7,452.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3100 · Fund Balance	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	1,163,739.49	1,163,739.49
3200 · Retained Earnings	99,053.44	198,013.32	207,484.22	0.00	0.00	0.00	0.00	0.00	145.78	54,598.65
Net Income	98,959.88	9,470.90	-56,760.46	48,650.05	3,650.03	118,085.47	101,654.29	62,977.57	54,452.87	109,245.53
<b>Total Equity</b>	<b>239,360.31</b>	<b>248,831.21</b>	<b>192,070.75</b>	<b>877,517.91</b>	<b>881,167.94</b>	<b>999,253.41</b>	<b>1,100,907.70</b>	<b>1,163,885.27</b>	<b>1,218,338.14</b>	<b>1,327,583.67</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>239,360.31</b>	<b>248,831.21</b>	<b>320,197.75</b>	<b>1,065,644.91</b>	<b>1,072,046.58</b>	<b>1,263,646.55</b>	<b>1,335,523.76</b>	<b>1,353,460.21</b>	<b>1,367,418.64</b>	<b>1,463,499.07</b>