

Balance Sheet - Comparative

Properties: Lady Creek Water System - 2009 NE Alberta St., Ste. 200 Portland, OR 97211

As of: 12/31/2022

Compare To: Previous Year

Accounting Basis: Accrual

Level of Detail: Detail View

Account Name	Balance as of 12/31/ 2022	Balance as of 12/31/ 2021	Year Over Year \$ Var.	Year Over Year % Var.
ASSETS				
Cash				
CCB Checking - Operating Cash	81,197.50	38,445.61	42,751.89	111.20
CCB Money Market	53,603.61	123,585.35	-69,981.74	-56.63
OnPoint Comm CU - Savings	140,144.72	140,062.95	81.77	0.06
OnPoint Comm CU - CD	106,355.57	106,071.15	284.42	0.27
Total Cash	381,301.40	408,165.06	-26,863.66	-6.58
OTHER CURRENT ASSETS				
Prepaid Expenses - Insurance	2,543.34	2,228.50	314.84	14.13
Prepaid Expenses - FS Permit Fees	21,781.34	0.00	21,781.34	0.00
Prepaid Expenses - Software	0.00	3,067.20	-3,067.20	-100.00
Accounts Receivable	695.00	590.00	105.00	17.80
Undeposited Funds	0.00	290.00	-290.00	-100.00
Total OTHER CURRENT ASSETS	25,019.68	6,175.70	18,843.98	305.13
NET FIXED ASSETS				
WATER SYSTEM ASSETS				
Original Water System and Improvements	210,672.12	210,672.12	0.00	0.00
Headworks and Wells				
Headworks Improvements (2009-2016)	34,934.67	34,934.67	0.00	0.00
Supervisory Control and Data Acquisition System (2013)	7,261.46	7,261.46	0.00	0.00
Additional Well - Fourth Well (2021)	7,617.99	7,617.99	0.00	0.00
Total Headworks and Wells	49,814.12	49,814.12	0.00	0.00
Pressure Relief Stations				
Original Pressure Relief Stations	26,479.45	26,479.45	0.00	0.00
Pressure Relief Station - Rd 32 (2021)	2,665.36	2,665.36	0.00	0.00
Pressure Relief Station - Rd 29 (2021)	2,177.50	2,177.50	0.00	0.00
Total Pressure Relief Stations	31,322.31	31,322.31	0.00	0.00
Radio Readable Meters				
Original Radio Readable Meters	96,971.87	96,971.87	0.00	0.00
Total Radio Readable Meters	96,971.87	96,971.87	0.00	0.00
Distribution System				
Original Distribution System	44,125.28	44,125.28	0.00	0.00
Mainline Extension - Rd 34 (2013)	12,147.50	12,147.50	0.00	0.00
Mainline Replacement - Phase XIV (2002)	106,038.62	106,038.62	0.00	0.00
Mainline Replacement - Rd 20D-20C Lot 3 (2020)	6,968.55	6,968.55	0.00	0.00

Balance Sheet - Comparative

Account Name	Balance as of 12/31/ 2022	Balance as of 12/31/ 2021	Year Over Year \$ Var.	Year Over Year % Var.
Mainline Replacement - Hwy 26 Boring Project (2002)	11,081.28	11,081.28	0.00	0.00
Mainline Extension - Road 20D (2018)	5,773.84	5,773.84	0.00	0.00
Mainline Replacement - Phase XV (2005)	47,671.50	47,671.50	0.00	0.00
Mainline Replacement - Mile Bridge (2006)	23,221.00	23,221.00	0.00	0.00
Mainline Replacement - Phase XVI (2005)	11,937.00	11,937.00	0.00	0.00
Mainline Replacement - Phase XVII (2006)	35,550.75	35,550.75	0.00	0.00
Mainline Replacement - Hwy 26 S Rd 32 (2015)	47,538.53	47,538.53	0.00	0.00
Mainline Replacement - Hwy 26 Boring Project (2006)	23,803.50	23,803.50	0.00	0.00
Mainline Replacement - Rd 12 (2009)	72,686.36	72,686.36	0.00	0.00
Mainline Replacement - Road 20-20E (2015)	88,203.99	88,203.99	0.00	0.00
Mainline Replacement - Rd 35A/ Mile Bridge (2011)	35,580.36	35,580.36	0.00	0.00
Mainline Replacement - Rd 12 Phase II (2010)	143,365.50	143,365.50	0.00	0.00
Mainline Replacement - Zigzag River Suspension Bridge (2012)	79,362.70	79,362.70	0.00	0.00
Mainline Replacement - Hwy 26 Camp Crk Rd 30-32 (2021)	114,186.47	114,186.47	0.00	0.00
ZigZag River Crossing Project (2022)	79,880.35	0.00	79,880.35	0.00
Mainline Replacement - Rd 27 (2023)	970.00	0.00	970.00	0.00
Total Distribution System	990,093.08	909,242.73	80,850.35	8.89
Total WATER SYSTEM ASSETS	1,378,873.50	1,298,023.15	80,850.35	6.23
Accumulated Depreciation	-517,297.73	-484,433.33	-32,864.40	6.78
Total NET FIXED ASSETS	861,575.77	813,589.82	47,985.95	5.90
TOTAL ASSETS	1,267,896.85	1,227,930.58	39,966.27	3.25
LIABILITIES & CAPITAL				
Liabilities				
CURRENT LIABILITIES				
Accounts Payable	4,129.56	14,716.54	-10,586.98	-71.94
Prepaid Assessments	57,470.00	24,595.00	32,875.00	133.67
Total CURRENT LIABILITIES	61,599.56	39,311.54	22,288.02	56.70
Clearing Account	0.00	-0.98	0.98	-100.00
Total Liabilities	61,599.56	39,310.56	22,289.00	56.70
Capital				
Restricted Net Assets - Capital Improvements	192,333.58	210,998.79	-18,665.21	-8.85
Unrestricted Net Assets	911,168.61	892,503.40	18,665.21	2.09

Balance Sheet - Comparative

Account Name	Balance as of 12/31/ 2022	Balance as of 12/31/ 2021	Year Over Year \$ Var.	Year Over Year % Var.
Calculated Retained Earnings	17,677.27	44,284.17	-26,606.90	-60.08
Calculated Prior Years Retained Earnings	85,117.83	40,833.66	44,284.17	108.45
Total Capital	1,206,297.29	1,188,620.02	17,677.27	1.49
TOTAL LIABILITIES & CAPITAL	1,267,896.85	1,227,930.58	39,966.27	3.25