

Oregon Water Wonderland POA Unit II, Inc.

03/05/19

Balance Sheet

Accrual Basis

As of February 28, 2019

	Feb 28, 19	Feb 28, 18
ASSETS		
Current Assets		
Checking/Savings		
B of A - Operating Checking	137,160.02	0.00
B of A - Reserve Savings	75,534.05	0.00
Capitol Imp MM 6341	0.00	59,280.05
First Int - Operating Checking	132,924.91	232,648.12
Total Checking/Savings	345,618.98	291,928.17
Accounts Receivable		
Accounts Receivable	100,829.02	116,161.05
Total Accounts Receivable	100,829.02	116,161.05
Other Current Assets		
Bad Debt Allowance	-3,268.31	-22,842.56
Due from Replacement Fund	65,678.40	24,473.70
Total Other Current Assets	62,410.09	1,631.14
Total Current Assets	508,858.09	409,720.36
Fixed Assets		
Fixed Assets		
Accumulated Depreciation	-1,157,169.82	-1,140,006.44
Building & Improvements	17,108.00	17,108.00
Land	4,000.00	4,000.00
Machinery & Equipment	1,050.35	1,050.35
Mailboxes	73,965.20	73,965.20
Office Equipment	1,336.00	1,336.00
Roads	1,094,750.29	1,094,750.29
Total Fixed Assets	35,040.02	52,203.40
Total Fixed Assets	35,040.02	52,203.40
TOTAL ASSETS	543,898.11	461,923.76
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	7,096.88	3,950.75
Total Accounts Payable	7,096.88	3,950.75
Other Current Liabilities		
Due to Operating Fund	65,678.40	24,473.70
Prepaid Assessments	1,111.00	732.14
Total Other Current Liabilities	66,789.40	25,205.84
Total Current Liabilities	73,886.28	29,156.59
Total Liabilities	73,886.28	29,156.59
Equity		
Fund Balance-Cap Improvements	83,773.23	170,154.32
Fund Balance-Operating	331,379.00	278,380.81
Net Income	54,859.60	-15,767.96
Total Equity	470,011.83	432,767.17
TOTAL LIABILITIES & EQUITY	543,898.11	461,923.76