Cascadel Mutual Water Co.

Treasurer's Report

May 31, 2026

Cascadel Operating Account	4/30/2026		$	12,547.68
Revenue				
Water Income		9,575.15		
Road Maint Income		8,959.85		
Transfer from Rd Acct - snowplow exp		235.36		
Interest		76.40		
Adj for deposits to other accounts		(76.40)		
Adj for Accrual of A/R		(2,042.00)		
			$	16,728.36
Disbursements				
Common Area Expense - legal		1,000.00		
Road Maintenance Operations Expense - road repair, insurance		692.35		
Fire Bridgade Operations Expense		336.78		
Water System Operations Expense - testing & treatment, utilities		539.37		
Water System - monthly Water Master Service Contract		2,350.00		
Gen Office Expense - merch fees, rent, phone, software, postage, etc.		2,060.85		
Professional Fees - Bookkeeping		1,935.13		
Transfer to Road Maintenance - prior month income		-		
Transfer to USDA Reserve		2,150.00		
Transfer to Reserve 5074		100.00		
Adj for Exp pd from other accts		(139.81)		
Adj for Accrual of A/P		303.79		
			$	(11,328.46)
Cascadel Operating Account	**5/31/2026**		**$**	**17,947.58**
Fire Brigade Balance	**5/31/2026**	$ 4,623.01		
Neighborhood Watch	**5/31/2026**	$ 2,122.78		
Road Maintenance Checking	4/30/2026		$	61,683.02
Txfer from Operating Account - prior month income		-		
Transfers to Op Acct - snowplow exp		(235.36)		
Expense		(14.95)		
Road Maintenance Checking	**5/31/2026**		**$**	**61,432.71**
Common Area Checking	**5/31/2026**		**$**	**11,946.06**
Water System Reserve	**5/31/2026**		**$**	**62,587.76**
USDA Fidelity Bond Reserve	**5/31/2026**		**$**	**19,280.51**
CD #5	**5/31/2026**		**$**	**6,969.00**
TOTAL IN ALL ACCOUNTS	**5/31/2026**		**$**	**180,163.62**

Cascadel Mutual Water Co.
Profit & Loss by Class
May 2026

	Common Area	Water System	Road Maintenance	Fire Bridgade	TOTAL
Ordinary Income/Expense					
Income					
4010 · Water System Fees					
4011 · Water Assessment	0.00	6,629.40	0.00	0.00	6,629.40
4012 · Loan Debt Service	0.00	2,111.81	0.00	0.00	2,111.81
4013.1 · System Replacement-Metered	0.00	599.94	0.00	0.00	599.94
4013.2 · System Replacement-NonMetered	0.00	24.00	0.00	0.00	24.00
4014 · Excess Water Use Fees	0.00	0.00	0.00	0.00	0.00
Total 4010 · Water System Fees	0.00	9,365.15	0.00	0.00	9,365.15
4100 · Road Maintenance Income	0.00	0.00	9,124.85	0.00	9,124.85
4110 · Snow Removal Income	0.00	0.00	-125.00	0.00	-125.00
4400 · Penalties & Late Fees	0.00	210.00	-40.00	0.00	170.00
Total Income	0.00	9,575.15	8,959.85	0.00	18,535.00
Gross Profit	0.00	9,575.15	8,959.85	0.00	18,535.00
Expense					
5000 · Operations					
5010 · Water Testing & Treatment	0.00	533.25	0.00	0.00	533.25
5020 · System Repair & Maintenance	0.00	0.00	64.18	0.00	64.18
5025 · Contract Labor	0.00	2,350.00	0.00	0.00	2,350.00
5040 · Utilities	0.00	6.12	0.00	0.00	6.12
5041 · Supplies	0.00	0.00	0.00	242.06	242.06
5042 · Insurance	0.00	0.00	628.17	0.00	628.17
5080 · Equipment Expense					
5082 · Equip Repair & Maint	0.00	0.00	0.00	94.72	94.72
Total 5080 · Equipment Expense	0.00	0.00	0.00	94.72	94.72
Total 5000 · Operations	0.00	2,889.37	692.35	336.78	3,918.50
7000 · Gen. Office / Overhead Expenses					
7010 · Bank Service Charges	0.00	7.50	2.50	0.00	10.00
7011 · Merchant deposit fees	0.00	198.35	66.12	0.00	264.47
7020 · Office Supplies	0.00	197.52	65.84	0.00	263.36
7021 · Postage	0.00	68.98	29.98	0.00	98.96
7031 · Telephone / Internet Expense	0.00	96.19	32.07	0.00	128.26
7040 · Software / Web / Comm Exp.	0.00	971.85	323.95	0.00	1,295.80
7150 · Professional Fees					
7151 · Bookkeeping	0.00	1,451.35	483.78	0.00	1,935.13
7152 · Legal Expenses	1,000.00	0.00	0.00	0.00	1,000.00
Total 7150 · Professional Fees	1,000.00	1,451.35	483.78	0.00	2,935.13
Total 7000 · Gen. Office / Overhead Expenses	1,000.00	2,991.74	1,004.24	0.00	4,995.98
Total Expense	1,000.00	5,881.11	1,696.59	336.78	8,914.48
Net Ordinary Income	-1,000.00	3,694.04	7,263.26	-336.78	9,620.52
Other Income/Expense					
Other Income					
7015 · Interest Income	0.00	76.40	0.00	0.00	76.40
Total Other Income	0.00	76.40	0.00	0.00	76.40

Cascadel Mutual Water Co.
Profit & Loss by Class
May 2026

	Common Area	Water System	Road Maintenance	Fire Bridgade	TOTAL
Net Other Income	0.00	76.40	0.00	0.00	76.40
Net Income	**-1,000.00**	**3,770.44**	**7,263.26**	**-336.78**	**9,696.92**

Cascadel Mutual Water Co.
Balance Sheet
As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1010 · Cascadel Operating Acct *5078	17,947.58
1015 · Road Maintenance Checking *8954	61,307.71
1020 · Common Area Checking *8499	11,946.06
1025 · Water System Reserve *5074	62,587.76
1030 · USDA Fidelity Bond Reserve*1623	19,280.51
1045 · CD#5-USDA Mandated Reserve Fund	6,969.00
Total Checking/Savings	180,038.62
Accounts Receivable	
1200 · *Accounts Receivable	-2,385.47
Total Accounts Receivable	-2,385.47
Other Current Assets	
1220 · Cascadel POA Exp Due	30.00
2000 · Undeposited Funds	2,121.50
Total Other Current Assets	2,151.50
Total Current Assets	179,804.65
Fixed Assets	
1300 · Land	11,031.66
1310 · Capital Reconstruction Cost	1,204,323.00
1315 · Accum. Depr. - Reconst. Cost	-894,453.34
1320 · Machinery & Equipment	157,698.61
1325 · Accum. Depr. - Mach. & Equip.	-139,212.57
1330 · Improvements	169,259.54
1335 · Accum. Depr. - Improvements	-90,902.01
1340 · Wells and Pumps	193,635.99
1345 · Accum. Depr. - Wells & Pumps	-144,641.38
1445 · CIP- Infrastructure Project	30,850.00
1500 · Road Maintanance Assets	102,023.00
1505 · Accum Depr Road Maint Asset	-73,312.26

Cascadel Mutual Water Co.
Balance Sheet
As of May 31, 2026

		May 31, 26
Total Fixed Assets		526,300.24
TOTAL ASSETS		**706,104.89**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
210 · Accounts Payable		-292.00
Total Accounts Payable		-292.00
Credit Cards		
2200 · UMB Credit Card *9048		83.05
Total Credit Cards		83.05
Total Current Liabilities		-208.95
Long Term Liabilities		
2400 · USDA Loan Principal 8048-01		80,114.18
2401 · USDA Loan Principal 8048-03		84,087.44
Total Long Term Liabilities		164,201.62
Total Liabilities		163,992.67
Equity		
1130 · Owner's Capital		
1160 · Additional Membership	50,000.00	
Total 1130 · Owner's Capital		50,000.00
3010 · Unrestricted		428,429.04
3020 · Restricted		262,369.27
3200 · Common Stock		3,325.00
32000 · Retained Earnings		-211,708.01
Net Income		9,696.92
Total Equity		542,112.22

Cascadel Mutual Water Co.
Balance Sheet
As of May 31, 2026

	May 31, 26
TOTAL LIABILITIES & EQUITY	**706,104.89**

please note that this year's budget is now reported by month vs.annually. Expected "% of Budget" is now 100% each month

Cascadel Mutual Water Co.
Budget vs. Actual by Month, per approved FY 2026-27 Budget
May 2026

	Water System			
	May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Water System Fees				
4011 · Water Assessment	6,506.50	6,591.00	-84.50	98.7%
4012 · Loan Debt Service	2,080.00	2,112.00	-32.00	98.5%
4013.1 · System Replacement-Metered	585.00	590.00	-5.00	99.2%
4013.2 · System Replacement-NonMetered	26.00	28.00	-2.00	92.9%
4014 · Excess Water Use Fees	-1,821.00	509.85	-2,330.85	-357.2%
Total 4010 · Water System Fees	7,376.50	9,830.85	-2,454.35	75.0%
4100 · Road Maintenance Income	0.00			
4110 · Snow Removal Income	0.00			
4400 · Penalties & Late Fees	190.00	177.23	12.77	107.2%
4410 · Account Transfer Fee	0.00	6.25	-6.25	0.0%
Total Income	7,566.50	10,014.33	-2,447.83	75.6%
Gross Profit	7,566.50	10,014.33	-2,447.83	75.6%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	323.25	625.00	-301.75	51.7%
5020 · System Repair & Maintenance	0.00	1,000.00	-1,000.00	0.0%
5025 · Contract Labor	2,350.00	2,500.00	-150.00	94.0%
5040 · Utilities	6.12	83.33	-77.21	7.3%
5041 · Supplies	0.00	41.67	-41.67	0.0%
5042 · Insurance	0.00	508.33	-508.33	0.0%
5070 · Vehicle Expense				
5071 · Vehicle Fuel	0.00	8.33	-8.33	0.0%
5072 · Veh Repair & Maint	0.00			
Total 5070 · Vehicle Expense	0.00	8.33	-8.33	0.0%
5080 · Equipment Expense				
5081 · Equip Fuel	0.00	8.33	-8.33	0.0%
5082 · Equip Repair & Maint	0.00	166.67	-166.67	0.0%
5083 · Equipment Rental	0.00	308.33	-308.33	0.0%
Total 5080 · Equipment Expense	0.00	483.33	-483.33	0.0%
Total 5000 · Operations	2,679.37	5,249.99	-2,570.62	51.0%
5100 · Other Operations Expense				
5110 · Taxes, Licenses & Permits	0.00	333.33	-333.33	0.0%
5120 · Meeting Expense	0.00	41.67	-41.67	0.0%
Total 5100 · Other Operations Expense	0.00	375.00	-375.00	0.0%
7000 · Gen. Office / Overhead Expenses				

Cascadel Mutual Water Co.
Budget vs. Actual by Month, per approved FY 2026-27 Budget
May 2026

	Water System			
	May 26	Budget	$ Over Budget	% of Budget
7010 · Bank Service Charges	7.50	6.33	1.17	118.5%
7011 · Merchant deposit fees	198.35	158.33	40.02	125.3%
7020 · Office Supplies	197.52	114.00	83.52	173.3%
7021 · Postage	68.98	108.33	-39.35	63.7%
7030 · Office Rent	225.00	102.60	122.40	219.3%
7031 · Telephone / Internet Expense	96.19	104.50	-8.31	92.0%
7040 · Software / Web / Comm Exp.	971.85	984.83	-12.98	98.7%
7140 · Dues & Subscriptions	0.00	17.89	-17.89	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	1,451.35	1,583.33	-131.98	91.7%
7152 · Legal Expenses	0.00	25.33	-25.33	0.0%
7153 · Accounting/Taxes	0.00	0.00	0.00	0.0%
Total 7150 · Professional Fees	1,451.35	1,608.66	-157.31	90.2%
Total 7000 · Gen. Office / Overhead Expenses	3,216.74	3,205.47	11.27	100.4%
Total Expense	5,896.11	8,830.46	-2,934.35	66.8%
Net Ordinary Income	1,670.39	1,183.87	486.52	141.1%
Other Income/Expense				
Other Income				
7015 · Interest Income	76.40	41.66	34.74	183.4%
Total Other Income	76.40	41.66	34.74	183.4%
Other Expense				
6440 · Interest Expense	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	76.40	41.66	34.74	183.4%
Net Income	**1,746.79**	**1,225.53**	**521.26**	**142.5%**

Cascadel Mutual Water Co.
Budget vs. Actual by Month, per approved FY 2026-27 Budget
May 2026

	Road Maintenance			
	May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Water System Fees				
4011 · Water Assessment	0.00			
4012 · Loan Debt Service	0.00			
4013.1 · System Replacement-Metered	0.00			
4013.2 · System Replacement-NonMetered	0.00			
4014 · Excess Water Use Fees	0.00			
Total 4010 · Water System Fees	0.00			
4100 · Road Maintenance Income	14,325.00	4,000.00	10,325.00	358.1%
4110 · Snow Removal Income	0.00	0.00	0.00	0.0%
4400 · Penalties & Late Fees	270.00	50.00	220.00	540.0%
4410 · Account Transfer Fee	0.00			
Total Income	14,595.00	4,050.00	10,545.00	360.4%
Gross Profit	14,595.00	4,050.00	10,545.00	360.4%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	0.00			
5020 · System Repair & Maintenance	64.18	3,333.34	-3,269.16	1.9%
5025 · Contract Labor	0.00	1,666.66	-1,666.66	0.0%
5040 · Utilities	0.00			
5041 · Supplies	0.00			
5042 · Insurance	0.00	0.00	0.00	0.0%
5070 · Vehicle Expense				
5071 · Vehicle Fuel	0.00	45.83	-45.83	0.0%
5072 · Veh Repair & Maint	0.00	66.67	-66.67	0.0%
Total 5070 · Vehicle Expense	0.00	112.50	-112.50	0.0%
5080 · Equipment Expense				
5081 · Equip Fuel	0.00			
5082 · Equip Repair & Maint	0.00	208.33	-208.33	0.0%
5083 · Equipment Rental	0.00			
Total 5080 · Equipment Expense	0.00	208.33	-208.33	0.0%
Total 5000 · Operations	64.18	5,320.83	-5,256.65	1.2%
5100 · Other Operations Expense				
5110 · Taxes, Licenses & Permits	0.00			
5120 · Meeting Expense	0.00			
Total 5100 · Other Operations Expense	0.00			
7000 · Gen. Office / Overhead Expenses				

Cascadel Mutual Water Co.
Budget vs. Actual by Month, per approved FY 2026-27 Budget
May 2026

	Road Maintenance			
	May 26	Budget	$ Over Budget	% of Budget
7010 · Bank Service Charges	2.50	2.00	0.50	125.0%
7011 · Merchant deposit fees	66.12	50.00	16.12	132.2%
7020 · Office Supplies	65.84	36.00	29.84	182.9%
7021 · Postage	29.98	32.50	-2.52	92.2%
7030 · Office Rent	0.00	32.40	-32.40	0.0%
7031 · Telephone / Internet Expense	32.07	33.00	-0.93	97.2%
7040 · Software / Web / Comm Exp.	323.95	311.00	12.95	104.2%
7140 · Dues & Subscriptions	0.00	1.70	-1.70	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	483.78	500.00	-16.22	96.8%
7152 · Legal Expenses	0.00	8.00	-8.00	0.0%
7153 · Accounting/Taxes	0.00	37.00	-37.00	0.0%
Total 7150 · Professional Fees	483.78	545.00	-61.22	88.8%
Total 7000 · Gen. Office / Overhead Expenses	1,004.24	1,043.60	-39.36	96.2%
Total Expense	1,068.42	6,364.43	-5,296.01	16.8%
Net Ordinary Income	13,526.58	-2,314.43	15,841.01	-584.4%
Other Income/Expense				
Other Income				
7015 · Interest Income	0.00			
Total Other Income	0.00			
Other Expense				
6440 · Interest Expense	0.00			
Total Other Expense	0.00			
Net Other Income	0.00			
Net Income	**13,526.58**	**-2,314.43**	**15,841.01**	**-584.4%**

Cascadel Mutual Water Co.
Budget vs. Actual by Month, per approved FY 2026-27 Budget
May 2026

	TOTAL			
	May 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Water System Fees				
4011 · Water Assessment	6,506.50	6,591.00	-84.50	98.7%
4012 · Loan Debt Service	2,080.00	2,112.00	-32.00	98.5%
4013.1 · System Replacement-Metered	585.00	590.00	-5.00	99.2%
4013.2 · System Replacement-NonMetered	26.00	28.00	-2.00	92.9%
4014 · Excess Water Use Fees	-1,821.00	509.85	-2,330.85	-357.2%
Total 4010 · Water System Fees	7,376.50	9,830.85	-2,454.35	75.0%
4100 · Road Maintenance Income	14,325.00	4,000.00	10,325.00	358.1%
4110 · Snow Removal Income	0.00	0.00	0.00	0.0%
4400 · Penalties & Late Fees	460.00	227.23	232.77	202.4%
4410 · Account Transfer Fee	0.00	6.25	-6.25	0.0%
Total Income	22,161.50	14,064.33	8,097.17	157.6%
Gross Profit	22,161.50	14,064.33	8,097.17	157.6%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	323.25	625.00	-301.75	51.7%
5020 · System Repair & Maintenance	64.18	4,333.34	-4,269.16	1.5%
5025 · Contract Labor	2,350.00	4,166.66	-1,816.66	56.4%
5040 · Utilities	6.12	83.33	-77.21	7.3%
5041 · Supplies	0.00	41.67	-41.67	0.0%
5042 · Insurance	0.00	508.33	-508.33	0.0%
5070 · Vehicle Expense				
5071 · Vehicle Fuel	0.00	54.16	-54.16	0.0%
5072 · Veh Repair & Maint	0.00	66.67	-66.67	0.0%
Total 5070 · Vehicle Expense	0.00	120.83	-120.83	0.0%
5080 · Equipment Expense				
5081 · Equip Fuel	0.00	8.33	-8.33	0.0%
5082 · Equip Repair & Maint	0.00	375.00	-375.00	0.0%
5083 · Equipment Rental	0.00	308.33	-308.33	0.0%
Total 5080 · Equipment Expense	0.00	691.66	-691.66	0.0%
Total 5000 · Operations	2,743.55	10,570.82	-7,827.27	26.0%
5100 · Other Operations Expense				
5110 · Taxes, Licenses & Permits	0.00	333.33	-333.33	0.0%
5120 · Meeting Expense	0.00	41.67	-41.67	0.0%
Total 5100 · Other Operations Expense	0.00	375.00	-375.00	0.0%
7000 · Gen. Office / Overhead Expenses				

Cascadel Mutual Water Co.
Budget vs. Actual by Month, per approved FY 2026-27 Budget
May 2026

	TOTAL			
	May 26	Budget	$ Over Budget	% of Budget
7010 · Bank Service Charges	10.00	8.33	1.67	120.0%
7011 · Merchant deposit fees	264.47	208.33	56.14	126.9%
7020 · Office Supplies	263.36	150.00	113.36	175.6%
7021 · Postage	98.96	140.83	-41.87	70.3%
7030 · Office Rent	225.00	135.00	90.00	166.7%
7031 · Telephone / Internet Expense	128.26	137.50	-9.24	93.3%
7040 · Software / Web / Comm Exp.	1,295.80	1,295.83	-0.03	100.0%
7140 · Dues & Subscriptions	0.00	19.59	-19.59	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	1,935.13	2,083.33	-148.20	92.9%
7152 · Legal Expenses	0.00	33.33	-33.33	0.0%
7153 · Accounting/Taxes	0.00	37.00	-37.00	0.0%
Total 7150 · Professional Fees	1,935.13	2,153.66	-218.53	89.9%
Total 7000 · Gen. Office / Overhead Expenses	4,220.98	4,249.07	-28.09	99.3%
Total Expense	6,964.53	15,194.89	-8,230.36	45.8%
Net Ordinary Income	15,196.97	-1,130.56	16,327.53	-1,344.2%
Other Income/Expense				
Other Income				
7015 · Interest Income	76.40	41.66	34.74	183.4%
Total Other Income	76.40	41.66	34.74	183.4%
Other Expense				
6440 · Interest Expense	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	76.40	41.66	34.74	183.4%
Net Income	**15,273.37**	**-1,088.90**	**16,362.27**	**-1,402.6%**