

Cascadel Mutual Water Co.
Treasurer's Report
June 30, 2026

Cascadel Operating Account 5/31/2026 \$ 17,947.58

Revenue

Water Income	9,869.56
Road Maint Income	5,106.94
Fire Brigade Donation	200.00
Transfers from Rd Acct - Apr/May overhead, Rd exp reimbursements	7,699.53
Interest	76.18

Adj for deposits to other accounts	(76.18)
Adj for Accrual of A/R	574.50

\$ 23,450.53

Disbursements

Common Area Expense - legal	1,000.00
Road Maintenance Operations Expense - road repair	5,320.00
Fire Bridgade Operations Expense	533.01
Water System Operations Expense - testing & treatment, utilities, insurance/weed maint	4,581.75
Water System - monthly Water Master Service Contract	2,350.00
Gen Office Expense - merch fees, rent, phone, software, postage, etc.	903.92
Professional Fees - Bookkeeping	1,703.38
Transfer to Road Maintenance - Apr/May income	12,009.93
Transfer to USDA Reserve	2,150.00
Transfer to Reserve 5074	100.00

Adj for Exp pd from other accts	-
Adj for Accrual of A/P	68.10

\$ (30,720.09)

Cascadel Operating Account	6/30/2026	\$ 10,678.02
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Fire Brigade Balance	\$ 4,290.00
Neighborhood Watch	\$ 2,122.78

Road Maintenance Checking	5/31/2026	\$ 61,432.71
Txfer from Operating Account - Apr/May income	12,009.93	
Transfers to Rd Acct - Apr/May overhead, Rd exp reimbursements	(7,699.53)	

Road Maintenance Checking	6/30/2026	\$ 65,743.11
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Common Area Checking	6/30/2026	\$ 11,946.06
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Water System Reserve	6/30/2026	\$ 62,744.91
USDA Fidelity Bond Reserve	6/30/2026	\$ 21,449.54
CD #5	6/30/2026	\$ 6,970.76

TOTAL IN ALL ACCOUNTS	6/30/2026	\$ 179,532.40
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Cash Basis

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

	Common Area	Water System	Road Maintenance	Fire Bridgade	TOTAL
Ordinary Income/Expense					
Income					
4010 · Water System Fees					
4011 · Water Assessment	0.00	6,545.63	0.00	0.00	6,545.63
4012 · Loan Debt Service	0.00	2,086.04	0.00	0.00	2,086.04
4013.1 · System Replacement-Metered	0.00	591.89	0.00	0.00	591.89
4013.2 · System Replacement-NonMetered	0.00	24.00	0.00	0.00	24.00
4014 · Excess Water Use Fees	0.00	500.00	0.00	0.00	500.00
Total 4010 · Water System Fees	0.00	9,747.56	0.00	0.00	9,747.56
4100 · Road Maintenance Income	0.00	0.00	5,046.94	0.00	5,046.94
4200 · Donation Income	0.00	0.00	0.00	200.00	200.00
4400 · Penalties & Late Fees	0.00	122.00	60.00	0.00	182.00
Total Income	0.00	9,869.56	5,106.94	200.00	15,176.50
Gross Profit	0.00	9,869.56	5,106.94	200.00	15,176.50
Expense					
5000 · Operations					
5010 · Water Testing & Treatment	0.00	662.13	0.00	0.00	662.13
5020 · System Repair & Maintenance	0.00	860.00	5,320.00	0.00	6,180.00
5025 · Contract Labor	0.00	2,350.00	0.00	0.00	2,350.00
5040 · Utilities	0.00	43.62	0.00	0.00	43.62
5041 · Supplies	0.00	0.00	0.00	83.67	83.67
5042 · Insurance	0.00	3,016.00	0.00	0.00	3,016.00
5080 · Equipment Expense					
5082 · Equip Repair & Maint	0.00	0.00	0.00	31.23	31.23
Total 5080 · Equipment Expense	0.00	0.00	0.00	31.23	31.23
Total 5000 · Operations	0.00	6,931.75	5,320.00	114.90	12,366.65
5100 · Other Operations Expense					
5120 · Meeting Expense	0.00	0.00	0.00	418.11	418.11
Total 5100 · Other Operations Expense	0.00	0.00	0.00	418.11	418.11
7000 · Gen. Office / Overhead Expenses					
7011 · Merchant deposit fees	0.00	166.02	55.34	0.00	221.36
7020 · Office Supplies	0.00	35.30	11.77	0.00	47.07
7021 · Postage	0.00	58.50	19.50	0.00	78.00
7030 · Office Rent	0.00	168.75	56.25	0.00	225.00
7031 · Telephone / Internet Expense	0.00	97.29	32.43	0.00	129.72
7040 · Software / Web / Comm Exp.	0.00	155.03	46.70	0.00	201.73
7150 · Professional Fees					
7151 · Bookkeeping	0.00	1,277.53	425.85	0.00	1,703.38
7152 · Legal Expenses	1,000.00	0.00	0.00	0.00	1,000.00
Total 7150 · Professional Fees	1,000.00	1,277.53	425.85	0.00	2,703.38
Total 7000 · Gen. Office / Overhead Expenses	1,000.00	1,958.42	647.84	0.00	3,606.26
Total Expense	1,000.00	8,890.17	5,967.84	533.01	16,391.02
Net Ordinary Income	-1,000.00	979.39	-860.90	-333.01	-1,214.52
Other Income/Expense					

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

	Common Area	Water System	Road Maintenance	Fire Bridgade	TOTAL
Other Income					
7015 · Interest Income	0.00	76.18	0.00	0.00	76.18
Total Other Income	0.00	76.18	0.00	0.00	76.18
Other Expense					
6440 · Interest Expense	0.00	1.04	0.00	0.00	1.04
Total Other Expense	0.00	1.04	0.00	0.00	1.04
Net Other Income	0.00	75.14	0.00	0.00	75.14
Net Income	-1,000.00	1,054.53	-860.90	-333.01	-1,139.38

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Cash Basis

Cascadel Mutual Water Co.
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1010 · Cascadel Operating Acct *5078	10,678.02
1015 · Road Maintenance Checking *8954	65,743.11
1020 · Common Area Checking *8499	11,946.06
1025 · Water System Reserve *5074	62,744.91
1030 · USDA Fidelity Bond Reserve*1623	21,449.54
1045 · CD#5-USDA Mandated Reserve Fund	6,970.76
Total Checking/Savings	179,532.40
Accounts Receivable	
1200 · *Accounts Receivable	-2,277.47
Total Accounts Receivable	-2,277.47
Other Current Assets	
1220 · Cascadel POA Exp Due	30.00
2000 · Undeposited Funds	1,439.00
Total Other Current Assets	1,469.00
Total Current Assets	178,723.93
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

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Cash Basis

Cascadel Mutual Water Co.
Balance Sheet
As of June 30, 2026

	Jun 30, 26
Total Fixed Assets	526,300.24
TOTAL ASSETS	705,024.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
210 · Accounts Payable	-292.00
Total Accounts Payable	-292.00
Credit Cards	
2200 · UMB Credit Card *9048	14.95
Total Credit Cards	14.95
Total Current Liabilities	-277.05
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	163,924.57
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	-211,706.25
Net Income	8,682.54
Total Equity	541,099.60

Cascadel Mutual Water Co.
Balance Sheet
As of June 30, 2026

	Jun 30, 26
TOTAL LIABILITIES & EQUITY	<u>705,024.17</u>

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Cash Basis

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

	Water System			
	Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Water System Fees				
4011 · Water Assessment	6,545.63	6,591.00	-45.37	99.3%
4012 · Loan Debt Service	2,086.04	2,112.00	-25.96	98.8%
4013.1 · System Replacement-Metered	591.89	590.00	1.89	100.3%
4013.2 · System Replacement-NonMetered	24.00	28.00	-4.00	85.7%
4014 · Excess Water Use Fees	500.00	509.85	-9.85	98.1%
Total 4010 · Water System Fees	9,747.56	9,830.85	-83.29	99.2%
4100 · Road Maintenance Income	0.00			
4110 · Snow Removal Income	0.00			
4400 · Penalties & Late Fees	122.00	177.23	-55.23	68.8%
4410 · Account Transfer Fee	0.00	6.25	-6.25	0.0%
Total Income	9,869.56	10,014.33	-144.77	98.6%
Gross Profit	9,869.56	10,014.33	-144.77	98.6%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	662.13	625.00	37.13	105.9%
5020 · System Repair & Maintenance	860.00	1,000.00	-140.00	86.0%
5025 · Contract Labor	2,350.00	2,500.00	-150.00	94.0%
5040 · Utilities	43.62	83.34	-39.72	52.3%
5041 · Supplies	0.00	41.67	-41.67	0.0%
5042 · Insurance	3,016.00	6,100.00	-3,084.00	49.4%
5070 · Vehicle Expense				
5071 · Vehicle Fuel	0.00	8.34	-8.34	0.0%
5072 · Veh Repair & Maint	0.00			
Total 5070 · Vehicle Expense	0.00	8.34	-8.34	0.0%
5080 · Equipment Expense				
5081 · Equip Fuel	0.00	8.34	-8.34	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	483.34	-483.34	0.0%
Total 5000 · Operations	6,931.75	10,841.69	-3,909.94	63.9%
5100 · Other Operations Expense				
5110 · Taxes, Licenses & Permits	0.00	333.34	-333.34	0.0%
5120 · Meeting Expense	0.00	41.67	-41.67	0.0%
Total 5100 · Other Operations Expense	0.00	375.01	-375.01	0.0%
7000 · Gen. Office / Overhead Expenses				

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Cash Basis

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

		Water System		
	Jun 26	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	0.00	6.34	-6.34	0.0%
7011 · Merchant deposit fees	166.02	158.34	7.68	104.9%
7020 · Office Supplies	35.30	114.00	-78.70	31.0%
7021 · Postage	58.50	108.33	-49.83	54.0%
7030 · Office Rent	168.75	102.60	66.15	164.5%
7031 · Telephone / Internet Expense	97.29	104.50	-7.21	93.1%
7040 · Software / Web / Comm Exp.	155.03	186.83	-31.80	83.0%
7140 · Dues & Subscriptions	0.00	17.89	-17.89	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	1,277.53	1,583.34	-305.81	80.7%
7152 · Legal Expenses	0.00	25.34	-25.34	0.0%
7153 · Accounting/Taxes	0.00	0.00	0.00	0.0%
Total 7150 · Professional Fees	1,277.53	1,608.68	-331.15	79.4%
Total 7000 · Gen. Office / Overhead Expenses	1,958.42	2,407.51	-449.09	81.3%
Total Expense	8,890.17	13,624.21	-4,734.04	65.3%
Net Ordinary Income	979.39	-3,609.88	4,589.27	-27.1%
Other Income/Expense				
Other Income				
7015 · Interest Income	76.18	41.67	34.51	182.8%
Total Other Income	76.18	41.67	34.51	182.8%
Other Expense				
6440 · Interest Expense	1.04	0.00	1.04	100.0%
Total Other Expense	1.04	0.00	1.04	100.0%
Net Other Income	75.14	41.67	33.47	180.3%
Net Income	1,054.53	-3,568.21	4,622.74	-29.6%

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

Road Maintenance

	Jun 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	5,046.94	4,000.00	1,046.94	126.2%
4110 · Snow Removal Income	0.00	0.00	0.00	0.0%
4400 · Penalties & Late Fees	60.00	50.00	10.00	120.0%
4410 · Account Transfer Fee	0.00			
Total Income	5,106.94	4,050.00	1,056.94	126.1%
Gross Profit	5,106.94	4,050.00	1,056.94	126.1%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	0.00			
5020 · System Repair & Maintenance	5,320.00	3,333.34	1,986.66	159.6%
5025 · Contract Labor	0.00	1,666.67	-1,666.67	0.0%
5040 · Utilities	0.00			
5041 · Supplies	0.00			
5042 · Insurance	0.00	700.00	-700.00	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	208.34	-208.34	0.0%
5083 · Equipment Rental	0.00			
Total 5080 · Equipment Expense	0.00	208.34	-208.34	0.0%
Total 5000 · Operations	5,320.00	6,020.85	-700.85	88.4%
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				

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Cash Basis

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

	Road Maintenance			
	Jun 26	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	0.00	2.00	-2.00	0.0%
7011 · Merchant deposit fees	55.34	50.00	5.34	110.7%
7020 · Office Supplies	11.77	36.00	-24.23	32.7%
7021 · Postage	19.50	32.50	-13.00	60.0%
7030 · Office Rent	56.25	32.40	23.85	173.6%
7031 · Telephone / Internet Expense	32.43	33.00	-0.57	98.3%
7040 · Software / Web / Comm Exp.	46.70	59.00	-12.30	79.2%
7140 · Dues & Subscriptions	0.00	1.70	-1.70	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	425.85	500.00	-74.15	85.2%
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	425.85	545.00	-119.15	78.1%
Total 7000 · Gen. Office / Overhead Expenses	647.84	791.60	-143.76	81.8%
Total Expense	5,967.84	6,812.45	-844.61	87.6%
Net Ordinary Income	-860.90	-2,762.45	1,901.55	31.2%
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	-860.90	-2,762.45	1,901.55	31.2%

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Cash Basis

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

	TOTAL			
	Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Water System Fees				
4011 · Water Assessment	6,545.63	6,591.00	-45.37	99.3%
4012 · Loan Debt Service	2,086.04	2,112.00	-25.96	98.8%
4013.1 · System Replacement-Metered	591.89	590.00	1.89	100.3%
4013.2 · System Replacement-NonMetered	24.00	28.00	-4.00	85.7%
4014 · Excess Water Use Fees	500.00	509.85	-9.85	98.1%
Total 4010 · Water System Fees	9,747.56	9,830.85	-83.29	99.2%
4100 · Road Maintenance Income	5,046.94	4,000.00	1,046.94	126.2%
4110 · Snow Removal Income	0.00	0.00	0.00	0.0%
4400 · Penalties & Late Fees	182.00	227.23	-45.23	80.1%
4410 · Account Transfer Fee	0.00	6.25	-6.25	0.0%
Total Income	14,976.50	14,064.33	912.17	106.5%
Gross Profit	14,976.50	14,064.33	912.17	106.5%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	662.13	625.00	37.13	105.9%
5020 · System Repair & Maintenance	6,180.00	4,333.34	1,846.66	142.6%
5025 · Contract Labor	2,350.00	4,166.67	-1,816.67	56.4%
5040 · Utilities	43.62	83.34	-39.72	52.3%
5041 · Supplies	0.00	41.67	-41.67	0.0%
5042 · Insurance	3,016.00	6,800.00	-3,784.00	44.4%
5070 · Vehicle Expense				
5071 · Vehicle Fuel	0.00	54.17	-54.17	0.0%
5072 · Veh Repair & Maint	0.00	66.67	-66.67	0.0%
Total 5070 · Vehicle Expense	0.00	120.84	-120.84	0.0%
5080 · Equipment Expense				
5081 · Equip Fuel	0.00	8.34	-8.34	0.0%
5082 · Equip Repair & Maint	0.00	375.01	-375.01	0.0%
5083 · Equipment Rental	0.00	308.33	-308.33	0.0%
Total 5080 · Equipment Expense	0.00	691.68	-691.68	0.0%
Total 5000 · Operations	12,251.75	16,862.54	-4,610.79	72.7%
5100 · Other Operations Expense				
5110 · Taxes, Licenses & Permits	0.00	333.34	-333.34	0.0%
5120 · Meeting Expense	0.00	41.67	-41.67	0.0%
Total 5100 · Other Operations Expense	0.00	375.01	-375.01	0.0%
7000 · Gen. Office / Overhead Expenses				

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Cash Basis

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

	TOTAL			
	Jun 26	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	0.00	8.34	-8.34	0.0%
7011 · Merchant deposit fees	221.36	208.34	13.02	106.2%
7020 · Office Supplies	47.07	150.00	-102.93	31.4%
7021 · Postage	78.00	140.83	-62.83	55.4%
7030 · Office Rent	225.00	135.00	90.00	166.7%
7031 · Telephone / Internet Expense	129.72	137.50	-7.78	94.3%
7040 · Software / Web / Comm Exp.	201.73	245.83	-44.10	82.1%
7140 · Dues & Subscriptions	0.00	19.59	-19.59	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	1,703.38	2,083.34	-379.96	81.8%
7152 · Legal Expenses	0.00	33.34	-33.34	0.0%
7153 · Accounting/Taxes	0.00	37.00	-37.00	0.0%
Total 7150 · Professional Fees	1,703.38	2,153.68	-450.30	79.1%
Total 7000 · Gen. Office / Overhead Expenses	2,606.26	3,199.11	-592.85	81.5%
Total Expense	14,858.01	20,436.66	-5,578.65	72.7%
Net Ordinary Income	118.49	-6,372.33	6,490.82	-1.9%
Other Income/Expense				
Other Income				
7015 · Interest Income	76.18	41.67	34.51	182.8%
Total Other Income	76.18	41.67	34.51	182.8%
Other Expense				
6440 · Interest Expense	1.04	0.00	1.04	100.0%
Total Other Expense	1.04	0.00	1.04	100.0%
Net Other Income	75.14	41.67	33.47	180.3%
Net Income	193.63	-6,330.66	6,524.29	-3.1%