

Cascadel Mutual Water Co.
Treasurer's Report
July 31, 2026

Cascadel Operating Account 6/30/2026 \$ 10,678.02

Revenue

Common Area Income - Club House Rental	150.00	
Water Income	9,150.57	
Road Maint Income	3,713.43	
Transfers from Rd Acct - June overhead	647.84	

Interest	15.37	
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Adj for deposits to other accounts	(165.37)	
Adj for Accrual of A/R	1,718.00	

\$ 15,229.84

Disbursements

Common Area Expense - legal	1,000.00	
Road Maintenance Operations Expense - insurance	628.17	
Fire Bridgade Operations Expense	230.72	
Water System Operations Expense - testing & treatment, utilities, repair & maint	4,536.36	
Water System - monthly Water Master Service Contract	2,350.00	
Gen Office Expense - merch fees, rent, phone, software, postage, etc.	901.38	
Professional Fees - Bookkeeping	1,312.29	
Transfer to Road Maintenance - June income & exp reimbursement	5,169.04	
Transfer to USDA Reserve	2,150.00	
Transfer to Reserve 5074	100.00	

Adj for Exp pd from other accts	778.26	
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Adj for Accrual of A/P	(1,152.60)	
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\$ (18,003.62)

Cascadel Operating Account	7/31/2026		\$ 7,904.24
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Fire Brigade Balance	7/31/2026	\$ 4,059.28
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Neighborhood Watch	7/31/2026	\$ 2,122.78
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Road Maintenance Checking	6/30/2026		\$ 65,743.11
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Txfers from Operating Account - June income, exp reimbursement	5,169.04	
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Transfers to Rd Acct - June overhead	(647.84)	
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Expense	(778.26)	
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Road Maintenance Checking	7/31/2026		\$ 69,486.05
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Common Area Checking	6/30/2026		\$ 11,946.06
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Income - Clubhouse rental deposits	150.00	
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Common Area Checking	7/31/2026		\$ 12,096.06
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Water System Reserve	7/31/2026		\$ 62,856.21
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USDA Fidelity Bond Reserve	7/31/2026		\$ 23,603.61
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CD #5	7/31/2026		\$ 6,970.76
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TOTAL IN ALL ACCOUNTS	7/31/2026		\$ 182,916.93
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Cash Basis

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

	Common Area	Water System	Road Maintenance	Fire Bridgade	TOTAL
Ordinary Income/Expense					
Income					
4010 · Water System Fees					
4011 · Water Assessment	0.00	6,351.88	0.00	0.00	6,351.88
4012 · Loan Debt Service	0.00	2,026.43	0.00	0.00	2,026.43
4013.1 · System Replacement-Metered	0.00	573.26	0.00	0.00	573.26
4013.2 · System Replacement-NonMetered	0.00	24.00	0.00	0.00	24.00
Total 4010 · Water System Fees	0.00	8,975.57	0.00	0.00	8,975.57
4040 · Misc Income	150.00	0.00	0.00	0.00	150.00
4100 · Road Maintenance Income	0.00	0.00	3,653.43	0.00	3,653.43
4400 · Penalties & Late Fees	0.00	175.00	60.00	0.00	235.00
Total Income	150.00	9,150.57	3,713.43	0.00	13,014.00
Gross Profit	150.00	9,150.57	3,713.43	0.00	13,014.00
Expense					
5000 · Operations					
5010 · Water Testing & Treatment	0.00	290.50	0.00	0.00	290.50
5020 · System Repair & Maintenance	0.00	4,192.45	0.00	0.00	4,192.45
5025 · Contract Labor	0.00	2,350.00	0.00	0.00	2,350.00
5040 · Utilities	0.00	53.41	0.00	0.00	53.41
5041 · Supplies	0.00	0.00	0.00	159.16	159.16
5042 · Insurance	0.00	0.00	628.17	0.00	628.17
5070 · Vehicle Expense					
5071 · Vehicle Fuel	0.00	0.00	0.00	62.10	62.10
Total 5070 · Vehicle Expense	0.00	0.00	0.00	62.10	62.10
5080 · Equipment Expense					
5082 · Equip Repair & Maint	0.00	0.00	0.00	9.46	9.46
Total 5080 · Equipment Expense	0.00	0.00	0.00	9.46	9.46
Total 5000 · Operations	0.00	6,886.36	628.17	230.72	7,745.25
7000 · Gen. Office / Overhead Expenses					
7011 · Merchant deposit fees	0.00	163.96	54.65	0.00	218.61
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	96.36	32.12	0.00	128.48
7040 · Software / Web / Comm Exp.	0.00	183.59	67.70	0.00	251.29
7150 · Professional Fees					
7151 · Bookkeeping	0.00	1,312.29	437.43	0.00	1,749.72
7152 · Legal Expenses	1,000.00	0.00	0.00	0.00	1,000.00
Total 7150 · Professional Fees	1,000.00	1,312.29	437.43	0.00	2,749.72
Total 7000 · Gen. Office / Overhead Expenses	1,000.00	1,983.45	667.65	0.00	3,651.10
Total Expense	1,000.00	8,869.81	1,295.82	230.72	11,396.35
Net Ordinary Income	-850.00	280.76	2,417.61	-230.72	1,617.65
Other Income/Expense					
Other Income					

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

	Common Area	Water System	Road Maintenance	Fire Bridgade	TOTAL
7015 · Interest Income	0.00	15.37	0.00	0.00	15.37
Total Other Income	0.00	15.37	0.00	0.00	15.37
Net Other Income	0.00	15.37	0.00	0.00	15.37
Net Income	-850.00	296.13	2,417.61	-230.72	1,633.02

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Cash Basis

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

	<u>Jul 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · Cascadel Operating Acct *5078	7,904.24
1015 · Road Maintenance Checking *8954	69,486.05
1020 · Common Area Checking *8499	12,096.06
1025 · Water System Reserve *5074	62,856.21
1030 · USDA Fidelity Bond Reserve*1623	23,603.61
1045 · CD#5-USDA Mandated Reserve Fund	6,970.76
Total Checking/Savings	<u>182,916.93</u>
Accounts Receivable	
1200 · *Accounts Receivable	-2,654.47
Total Accounts Receivable	<u>-2,654.47</u>
Other Current Assets	
1220 · Cascadel POA Exp Due	30.00
2000 · Undeposited Funds	98.00
Total Other Current Assets	<u>128.00</u>
Total Current Assets	<u>180,390.46</u>
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 July 31, 2026

	Jul 31, 26
Total Fixed Assets	526,300.24
TOTAL ASSETS	706,690.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
210 · Accounts Payable	-292.00
Total Accounts Payable	-292.00
Credit Cards	
2200 · UMB Credit Card *9048	6.50
Total Credit Cards	6.50
Total Current Liabilities	-285.50
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	163,916.12
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	10,357.52
Total Equity	542,774.58

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

	Jul 31, 26
TOTAL LIABILITIES & EQUITY	<u>706,690.70</u>

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Cash Basis

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

	Water System			
	Jul 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Water System Fees				
4011 · Water Assessment	6,351.88	6,591.00	-239.12	96.4%
4012 · Loan Debt Service	2,026.43	2,112.00	-85.57	95.9%
4013.1 · System Replacement-Metered	573.26	590.00	-16.74	97.2%
4013.2 · System Replacement-NonMetered	24.00	28.00	-4.00	85.7%
4014 · Excess Water Use Fees	0.00	509.85	-509.85	0.0%
Total 4010 · Water System Fees	8,975.57	9,830.85	-855.28	91.3%
4100 · Road Maintenance Income	0.00			
4110 · Snow Removal Income	0.00			
4400 · Penalties & Late Fees	175.00	177.24	-2.24	98.7%
4410 · Account Transfer Fee	0.00	6.25	-6.25	0.0%
Total Income	9,150.57	10,014.34	-863.77	91.4%
Gross Profit	9,150.57	10,014.34	-863.77	91.4%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	290.50	625.00	-334.50	46.5%
5020 · System Repair & Maintenance	4,192.45	1,000.00	3,192.45	419.2%
5025 · Contract Labor	2,350.00	2,500.00	-150.00	94.0%
5040 · Utilities	53.41	83.34	-29.93	64.1%
5041 · Supplies	0.00	41.67	-41.67	0.0%
5042 · Insurance	0.00	0.00	0.00	0.0%
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	6,886.36	4,741.69	2,144.67	145.2%
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
July 2026

	Water System			
	Jul 26	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	0.00	6.34	-6.34	0.0%
7011 · Merchant deposit fees	163.96	158.34	5.62	103.5%
7020 · Office Supplies	0.00	114.00	-114.00	0.0%
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	96.36	104.50	-8.14	92.2%
7040 · Software / Web / Comm Exp.	183.59	186.83	-3.24	98.3%
7140 · Dues & Subscriptions	0.00	17.89	-17.89	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	1,312.29	1,583.34	-271.05	82.9%
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	1,312.29	1,608.68	-296.39	81.6%
Total 7000 · Gen. Office / Overhead Expenses	1,983.45	2,407.51	-424.06	82.4%
Total Expense	8,869.81	7,524.21	1,345.60	117.9%
Net Ordinary Income	280.76	2,490.13	-2,209.37	11.3%
Other Income/Expense				
Other Income				
7015 · Interest Income	15.37	41.67	-26.30	36.9%
Total Other Income	15.37	41.67	-26.30	36.9%
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	15.37	41.67	-26.30	36.9%
Net Income	296.13	2,531.80	-2,235.67	11.7%

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Cash Basis

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

	Road Maintenance			
	Jul 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	3,653.43	4,000.00	-346.57	91.3%
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	3,713.43	4,050.00	-336.57	91.7%
Gross Profit	3,713.43	4,050.00	-336.57	91.7%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	0.00			
5020 · System Repair & Maintenance	0.00	3,333.34	-3,333.34	0.0%
5025 · Contract Labor	0.00	1,666.67	-1,666.67	0.0%
5040 · Utilities	0.00			
5041 · Supplies	0.00			
5042 · Insurance	628.17	700.00	-71.83	89.7%
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	628.17	6,020.84	-5,392.67	10.4%
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
July 2026

	Road Maintenance			
	Jul 26	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	0.00	2.00	-2.00	0.0%
7011 · Merchant deposit fees	54.65	50.00	4.65	109.3%
7020 · Office Supplies	0.00	36.00	-36.00	0.0%
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	32.12	33.00	-0.88	97.3%
7040 · Software / Web / Comm Exp.	67.70	59.00	8.70	114.7%
7140 · Dues & Subscriptions	0.00	1.70	-1.70	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	437.43	500.00	-62.57	87.5%
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	437.43	545.00	-107.57	80.3%
Total 7000 · Gen. Office / Overhead Expenses	667.65	791.60	-123.95	84.3%
Total Expense	1,295.82	6,812.44	-5,516.62	19.0%
Net Ordinary Income	2,417.61	-2,762.44	5,180.05	-87.5%
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	2,417.61	-2,762.44	5,180.05	-87.5%

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Cash Basis

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

	TOTAL			
	Jul 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Water System Fees				
4011 · Water Assessment	6,351.88	6,591.00	-239.12	96.4%
4012 · Loan Debt Service	2,026.43	2,112.00	-85.57	95.9%
4013.1 · System Replacement-Metered	573.26	590.00	-16.74	97.2%
4013.2 · System Replacement-NonMetered	24.00	28.00	-4.00	85.7%
4014 · Excess Water Use Fees	0.00	509.85	-509.85	0.0%
Total 4010 · Water System Fees	8,975.57	9,830.85	-855.28	91.3%
4100 · Road Maintenance Income	3,653.43	4,000.00	-346.57	91.3%
4110 · Snow Removal Income	0.00	0.00	0.00	0.0%
4400 · Penalties & Late Fees	235.00	227.24	7.76	103.4%
4410 · Account Transfer Fee	0.00	6.25	-6.25	0.0%
Total Income	12,864.00	14,064.34	-1,200.34	91.5%
Gross Profit	12,864.00	14,064.34	-1,200.34	91.5%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	290.50	625.00	-334.50	46.5%
5020 · System Repair & Maintenance	4,192.45	4,333.34	-140.89	96.7%
5025 · Contract Labor	2,350.00	4,166.67	-1,816.67	56.4%
5040 · Utilities	53.41	83.34	-29.93	64.1%
5041 · Supplies	0.00	41.67	-41.67	0.0%
5042 · Insurance	628.17	700.00	-71.83	89.7%
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	375.00	-375.00	0.0%
5083 · Equipment Rental	0.00	308.33	-308.33	0.0%
Total 5080 · Equipment Expense	0.00	691.67	-691.67	0.0%
Total 5000 · Operations	7,514.53	10,762.53	-3,248.00	69.8%
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
July 2026

	TOTAL			
	Jul 26	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	0.00	8.34	-8.34	0.0%
7011 · Merchant deposit fees	218.61	208.34	10.27	104.9%
7020 · Office Supplies	0.00	150.00	-150.00	0.0%
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	128.48	137.50	-9.02	93.4%
7040 · Software / Web / Comm Exp.	251.29	245.83	5.46	102.2%
7140 · Dues & Subscriptions	0.00	19.59	-19.59	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	1,749.72	2,083.34	-333.62	84.0%
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	1,749.72	2,153.68	-403.96	81.2%
Total 7000 · Gen. Office / Overhead Expenses	2,651.10	3,199.11	-548.01	82.9%
Total Expense	10,165.63	14,336.65	-4,171.02	70.9%
Net Ordinary Income	2,698.37	-272.31	2,970.68	-990.9%
Other Income/Expense				
Other Income				
7015 · Interest Income	15.37	41.67	-26.30	36.9%
Total Other Income	15.37	41.67	-26.30	36.9%
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	15.37	41.67	-26.30	36.9%
Net Income	2,713.74	-230.64	2,944.38	-1,176.6%

CMWC: Budget vs. Actual YTD Notations – 1Q2026-27

July 31th marks the end of the first quarter of the fiscal year. 25% of Budget is expected on the *Budget vs. Actual YTD* Report. Only Water and Road entities are budgeted. **Other** entities flow through the bank/books including Fire Brigade, Neighborhood Watch, and Common Area. Income/Expense for these projects/entities are not reported on the “Performance to Budget” yet flow through the Water Operations main account.

- “Overall” numbers are circled:
 - Green outline – overperforming income/underperforming expense
 - Orange outline – underperforming income/overperforming expense.
- Numbers are highlighted in:
 - Dark green (overperforming income and underperforming expense - GOOD)
 - Lime green (number may seem alarming, but there is a reasonable explanation – FINE)
 - Red (underperforming income and overperforming expense – BAD)
 - Orange (close to the mark but needs to be monitored - WATCH)

Water Operations: overall income is about 28%, and overall expense is about 26%, we are operating on tight margins here, and no significant amount has been reserved for emergencies. See more notes on this below. Some areas for discussion:

1. 4014 – Excess Water Use Fees: we are underperforming here at 8% of our budget. Many overages are forgiven.
2. 5020 – System Repair & Maintenance: well 3 relay repair & motor saver, unpaid invoice to Central Cal from 2024, and weed whacking around water infrastructure has us reaching 42% of our budget in the first quarter
3. 5042- Insurance: is a one per year expense, 49% is actually improved from last year if no more charges are incurred for the year
4. 7011 – Merchant Fees: are slightly higher than budgeted at 27%
5. 7020 – Office Supplies: are slightly higher than budgeted at 28%
6. 7030 – Office Rent: our rate was raised after we completed out budget, we will be over this year, unless we can move up to the Clubhouse before year end
7. 7040 – Software / Web / Comm Exp: 47% is not surprising as our once/year QB subscription was paid in May (at an increased rate not anticipated in the budget)
8. 7151 – Bookkeeping: is over budget at 29% for the water portion. More time than usual has been logged with the acquisition of the Common Area, annual road billing, attending board meetings, etc.

Water Operations show a surplus of \$166.91 for the 1st quarter. Water Operations continue to cover the costs of the Common Area, which means in the bank account, there are many more expenses than reported here. Water Operations run very lean and close to budget, meaning, we are profiting little – if at all, therefor are not putting any significant amount back into reserves. We are just getting by, and even borrowing from reserves water-wise, due to rising water operations costs and these **other** expenses that “water” is covering.

Road Maintenance: overall income is about 39% and overall expense is about 20%, leading to a surplus of \$10,987.54. This has led to the Road Maintenance checking account to build a healthy balance.

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Cash Basis

Cascadel Mutual Water Co.
Budget vs. Actual YTD, per approved FY 2026-27 Budget
May 2026 through April 2027

25% "of Budget" is expected
for 1st quarter of FY

	Water System			
	May '26 - Apr 27	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Water System Fees				
4011 · Water Assessment	23,251.72	79,092.00	-55,840.28	29.4%
4012 · Loan Debt Service	7,424.37	25,344.00	-17,919.63	29.3%
4013.1 · System Replacement-Metered	2,095.12	7,080.00	-4,984.88	29.6%
4013.2 · System Replacement-NonMetered	90.00	336.00	-246.00	26.8%
4014 · Excess Water Use Fees	500.00	6,118.21	-5,618.21	8.2%
Total 4010 · Water System Fees	33,361.21	117,970.21	-84,609.00	28.3%
4100 · Road Maintenance Income	0.00			
4110 · Snow Removal Income	0.00			
4400 · Penalties & Late Fees	550.00	2,126.81	-1,576.81	25.9%
4410 · Account Transfer Fee	0.00	75.00	-75.00	0.0%
Total Income	33,911.21	120,172.02	-86,260.81	28.2%
Gross Profit	33,911.21	120,172.02	-86,260.81	28.2%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	1,725.88	7,500.00	-5,774.12	23.0%
5020 · System Repair & Maintenance	5,052.45	12,000.00	-6,947.55	42.1%
5025 · Contract Labor	7,050.00	30,000.00	-22,950.00	23.5%
5040 · Utilities	103.15	1,000.00	-896.85	10.3%
5041 · Supplies	0.00	500.00	-500.00	0.0%
5042 · Insurance	3,016.00	6,100.00	-3,084.00	49.4%
5070 · Vehicle Expense				
5071 · Vehicle Fuel	0.00	100.00	-100.00	0.0%
5072 · Veh Repair & Maint	0.00			
Total 5070 · Vehicle Expense	0.00	100.00	-100.00	0.0%
5080 · Equipment Expense				
5081 · Equip Fuel	0.00	100.00	-100.00	0.0%
5082 · Equip Repair & Maint	0.00	2,000.00	-2,000.00	0.0%
5083 · Equipment Rental	235.00	3,700.00	-3,465.00	6.4%
Total 5080 · Equipment Expense	235.00	5,800.00	-5,565.00	4.1%
Total 5000 · Operations	17,182.48	63,000.00	-45,817.52	27.3%
5100 · Other Operations Expense				
5110 · Taxes, Licenses & Permits	59.00	4,000.00	-3,941.00	1.5%
5120 · Meeting Expense	0.00	500.00	-500.00	0.0%
Total 5100 · Other Operations Expense	59.00	4,500.00	-4,441.00	1.3%
7000 · Gen. Office / Overhead Expenses				

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Cash Basis

Cascadel Mutual Water Co.
Budget vs. Actual YTD, per approved FY 2026-27 Budget
May 2026 through April 2027

25% "of Budget" is expected
for 1st quarter of FY

	Water System			
	May '26 - Apr 27	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	7.50	76.00	-68.50	9.9%
7011 · Merchant deposit fees	528.33	1,900.00	-1,371.67	27.8%
7020 · Office Supplies	392.37	1,368.00	-975.63	28.7%
7021 · Postage	267.98	1,300.00	-1,032.02	20.6%
7030 · Office Rent	562.50	1,231.20	-668.70	45.7%
7031 · Telephone / Internet Expense	289.84	1,254.00	-964.16	23.1%
7040 · Software / Web / Comm Exp.	1,440.47	3,040.00	-1,599.53	47.4%
7140 · Dues & Subscriptions	0.00	214.60	-214.60	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	5,675.01	19,000.00	-13,324.99	29.9%
7152 · Legal Expenses	0.00	304.00	-304.00	0.0%
7153 · Accounting/Taxes	0.00	1,406.00	-1,406.00	0.0%
Total 7150 · Professional Fees	5,675.01	20,710.00	-15,034.99	27.4%
Total 7000 · Gen. Office / Overhead Expenses	9,164.00	31,093.80	-21,929.80	29.5%
Total Expense	26,405.48	98,593.80	-72,188.32	26.8%
Net Ordinary Income	7,505.73	21,578.22	-14,072.49	34.8%
Other Income/Expense				
Other Income				
7015 · Interest Income	167.95	500.00	-332.05	33.6%
Total Other Income	167.95	500.00	-332.05	33.6%
Other Expense				
6440 · Interest Expense	1.04	10,000.00	-9,998.96	0.0%
Total Other Expense	1.04	10,000.00	-9,998.96	0.0%
Net Other Income	166.91	-9,500.00	9,666.91	-1.8%
Net Income	7,672.64	12,078.22	-4,405.58	63.5%

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Cash Basis

Cascadel Mutual Water Co.
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May 2026 through April 2027

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for 1st quarter of FY

	Road Maintenance			
	May '26 - Apr 27	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	19,837.79	48,000.00	-28,162.21	41.3%
4110 · Snow Removal Income	0.00	2,562.50	-2,562.50	0.0%
4400 · Penalties & Late Fees	110.00	600.00	-490.00	18.3%
4410 · Account Transfer Fee	0.00			
Total Income	19,947.79	51,162.50	-31,214.71	39.0%
Gross Profit	19,947.79	51,162.50	-31,214.71	39.0%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	0.00			
5020 · System Repair & Maintenance	5,384.18	20,000.02	-14,615.84	26.9%
5025 · Contract Labor	0.00	10,000.00	-10,000.00	0.0%
5040 · Utilities	0.00			
5041 · Supplies	0.00			
5042 · Insurance	1,256.34	1,400.00	-143.66	89.7%
5070 · Vehicle Expense				
5071 · Vehicle Fuel	0.00	550.00	-550.00	0.0%
5072 · Veh Repair & Maint	0.00	800.00	-800.00	0.0%
Total 5070 · Vehicle Expense	0.00	1,350.00	-1,350.00	0.0%
5080 · Equipment Expense				
5081 · Equip Fuel	0.00			
5082 · Equip Repair & Maint	0.00	2,500.00	-2,500.00	0.0%
5083 · Equipment Rental	0.00			
Total 5080 · Equipment Expense	0.00	2,500.00	-2,500.00	0.0%
Total 5000 · Operations	6,640.52	35,250.02	-28,609.50	18.8%
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.
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	Road Maintenance			
	May '26 - Apr 27	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	2.50	24.00	-21.50	10.4%
7011 · Merchant deposit fees	176.11	600.00	-423.89	29.4%
7020 · Office Supplies	77.61	432.00	-354.39	18.0%
7021 · Postage	68.98	390.00	-321.02	17.7%
7030 · Office Rent	112.50	388.80	-276.30	28.9%
7031 · Telephone / Internet Expense	96.62	396.00	-299.38	24.4%
7040 · Software / Web / Comm Exp.	438.35	960.00	-521.65	45.7%
7140 · Dues & Subscriptions	0.00	20.40	-20.40	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	1,347.06	6,000.00	-4,652.94	22.5%
7152 · Legal Expenses	0.00	96.00	-96.00	0.0%
7153 · Accounting/Taxes	0.00	444.00	-444.00	0.0%
Total 7150 · Professional Fees	1,347.06	6,540.00	-5,192.94	20.6%
Total 7000 · Gen. Office / Overhead Expenses	2,319.73	9,751.20	-7,431.47	23.8%
Total Expense	8,960.25	45,001.22	-36,040.97	19.9%
Net Ordinary Income	10,987.54	6,161.28	4,826.26	178.3%
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	10,987.54	6,161.28	4,826.26	178.3%

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	TOTAL			
	May '26 - Apr 27	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Water System Fees				
4011 · Water Assessment	23,251.72	79,092.00	-55,840.28	29.4%
4012 · Loan Debt Service	7,424.37	25,344.00	-17,919.63	29.3%
4013.1 · System Replacement-Metered	2,095.12	7,080.00	-4,984.88	29.6%
4013.2 · System Replacement-NonMetered	90.00	336.00	-246.00	26.8%
4014 · Excess Water Use Fees	500.00	6,118.21	-5,618.21	8.2%
Total 4010 · Water System Fees	33,361.21	117,970.21	-84,609.00	28.3%
4100 · Road Maintenance Income	19,837.79	48,000.00	-28,162.21	41.3%
4110 · Snow Removal Income	0.00	2,562.50	-2,562.50	0.0%
4400 · Penalties & Late Fees	660.00	2,726.81	-2,066.81	24.2%
4410 · Account Transfer Fee	0.00	75.00	-75.00	0.0%
Total Income	53,859.00	171,334.52	-117,475.52	31.4%
Gross Profit	53,859.00	171,334.52	-117,475.52	31.4%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	1,725.88	7,500.00	-5,774.12	23.0%
5020 · System Repair & Maintenance	10,436.63	32,000.02	-21,563.39	32.6%
5025 · Contract Labor	7,050.00	40,000.00	-32,950.00	17.6%
5040 · Utilities	103.15	1,000.00	-896.85	10.3%
5041 · Supplies	0.00	500.00	-500.00	0.0%
5042 · Insurance	4,272.34	7,500.00	-3,227.66	57.0%
5070 · Vehicle Expense				
5071 · Vehicle Fuel	0.00	650.00	-650.00	0.0%
5072 · Veh Repair & Maint	0.00	800.00	-800.00	0.0%
Total 5070 · Vehicle Expense	0.00	1,450.00	-1,450.00	0.0%
5080 · Equipment Expense				
5081 · Equip Fuel	0.00	100.00	-100.00	0.0%
5082 · Equip Repair & Maint	0.00	4,500.00	-4,500.00	0.0%
5083 · Equipment Rental	235.00	3,700.00	-3,465.00	6.4%
Total 5080 · Equipment Expense	235.00	8,300.00	-8,065.00	2.8%
Total 5000 · Operations	23,823.00	98,250.02	-74,427.02	24.2%
5100 · Other Operations Expense				
5110 · Taxes, Licenses & Permits	59.00	4,000.00	-3,941.00	1.5%
5120 · Meeting Expense	0.00	500.00	-500.00	0.0%
Total 5100 · Other Operations Expense	59.00	4,500.00	-4,441.00	1.3%
7000 · Gen. Office / Overhead Expenses				

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	TOTAL			
	May '26 - Apr 27	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	10.00	100.00	-90.00	10.0%
7011 · Merchant deposit fees	704.44	2,500.00	-1,795.56	28.2%
7020 · Office Supplies	469.98	1,800.00	-1,330.02	26.1%
7021 · Postage	336.96	1,690.00	-1,353.04	19.9%
7030 · Office Rent	675.00	1,620.00	-945.00	41.7%
7031 · Telephone / Internet Expense	386.46	1,650.00	-1,263.54	23.4%
7040 · Software / Web / Comm Exp.	1,878.82	4,000.00	-2,121.18	47.0%
7140 · Dues & Subscriptions	0.00	235.00	-235.00	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	7,022.07	25,000.00	-17,977.93	28.1%
7152 · Legal Expenses	0.00	400.00	-400.00	0.0%
7153 · Accounting/Taxes	0.00	1,850.00	-1,850.00	0.0%
Total 7150 · Professional Fees	7,022.07	27,250.00	-20,227.93	25.8%
Total 7000 · Gen. Office / Overhead Expenses	11,483.73	40,845.00	-29,361.27	28.1%
Total Expense	35,365.73	143,595.02	-108,229.29	24.6%
Net Ordinary Income	18,493.27	27,739.50	-9,246.23	66.7%
Other Income/Expense				
Other Income				
7015 · Interest Income	167.95	500.00	-332.05	33.6%
Total Other Income	167.95	500.00	-332.05	33.6%
Other Expense				
6440 · Interest Expense	1.04	10,000.00	-9,998.96	0.0%
Total Other Expense	1.04	10,000.00	-9,998.96	0.0%
Net Other Income	166.91	-9,500.00	9,666.91	-1.8%
Net Income	18,660.18	18,239.50	420.68	102.3%