

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

Cascadel Operating Account 7/31/2026 \$ 7,904.24

Revenue

Common Area Income - Donation	100.00
Water Income	9,449.43
Road Maint Income	3,350.07
Fire Brigade Donation	197.00
Transfers from Rd Acct - July overhead	661.15
Transfer from Reserves	5,000.00

Interest	10.64
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Adj for deposits to other accounts	(10.64)
Adj for Accrual of A/R	(336.50)

\$ 18,421.15

Disbursements

Common Area Expense - legal, facility expenses (bathhouse repairs, weed whacking)	3,190.51
Fire Bridgade Operations Expense - supplies & meeting exp	443.70
Water System Operations Expense - testing & treatment, utilities, equip rental	949.55
Water System - monthly Water Master Service Contract	2,350.00
Taxes, Licenses, Permits - annual bus license	59.00
Gen Office Expense - merch fees, rent, phone, software, postage, etc.	1,440.38
Professional Fees - Bookkeeping	1,633.84
Transfers to Road Maintenance - July income & exp reimbursements	3,848.50
Transfer to USDA Reserve	2,150.00
Transfer to Reserve 5074	100.00

Adj for Exp pd from other acct	(2,175.31)
Adj for Accrual of A/P	(248.96)

\$ (13,741.21)

Cascadel Operating Account	8/31/2026		\$	12,584.18
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Fire Brigade Balance	8/31/2026		\$	3,765.50
Neighborhood Watch	8/31/2026		\$	2,122.78

Road Maintenance Checking	7/31/2026		\$	69,486.05
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Txfers from Operating Account - July income, exp reimbursements	3,848.50
Txfer from Common Area Account - exp reimbursements	1,471.73
Transfers to Operating Acct - July overhead	(661.15)
Expense	(1,525.31)

Road Maintenance Checking	8/31/2026		\$	72,619.82
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Common Area Checking	7/31/2026		\$	12,096.06
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Transfer to Road Maint Account - exp reimbursments	(1,471.73)
Expense	(650.00)

Common Area Checking	8/31/2026		\$	9,974.33
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Water System Reserve	8/31/2026		\$	57,963.65
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USDA Fidelity Bond Reserve	8/31/2026		\$	25,756.81
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CD #5	8/31/2026		\$	6,970.76
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TOTAL IN ALL ACCOUNTS	8/31/2026		\$	185,869.55
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Cash Basis

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

	Common Area	Water System	Road Maintenance	Fire Bridgade	TOTAL
Ordinary Income/Expense					
Income					
4010 · Water System Fees					
4011 · Water Assessment	0.00	6,552.31	0.00	0.00	6,552.31
4012 · Loan Debt Service	0.00	2,112.09	0.00	0.00	2,112.09
4013.1 · System Replacement-Metered	0.00	580.03	0.00	0.00	580.03
4013.2 · System Replacement-NonMetered	0.00	32.00	0.00	0.00	32.00
Total 4010 · Water System Fees	0.00	9,276.43	0.00	0.00	9,276.43
4100 · Road Maintenance Income	0.00	0.00	3,275.07	0.00	3,275.07
4200 · Donation Income	100.00	0.00	0.00	197.00	297.00
4400 · Penalties & Late Fees	0.00	173.00	75.00	0.00	248.00
Total Income	100.00	9,449.43	3,350.07	197.00	13,096.50
Gross Profit	100.00	9,449.43	3,350.07	197.00	13,096.50
Expense					
5000 · Operations					
5010 · Water Testing & Treatment	0.00	575.50	0.00	0.00	575.50
5025 · Contract Labor	0.00	2,350.00	0.00	0.00	2,350.00
5040 · Utilities	0.00	139.05	0.00	0.00	139.05
5041 · Supplies	0.00	0.00	0.00	54.36	54.36
5050 · Facility Expenses	2,121.73	0.00	0.00	0.00	2,121.73
5080 · Equipment Expense					
5083 · Equipment Rental	0.00	235.00	0.00	0.00	235.00
Total 5080 · Equipment Expense	0.00	235.00	0.00	0.00	235.00
Total 5000 · Operations	2,121.73	3,299.55	0.00	54.36	5,475.64
5100 · Other Operations Expense					
5110 · Taxes, Licenses & Permits	0.00	44.25	14.75	0.00	59.00
5120 · Meeting Expense	0.00	0.00	0.00	389.34	389.34
Total 5100 · Other Operations Expense	0.00	44.25	14.75	389.34	448.34
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	151.96	50.66	0.00	202.62
7020 · Office Supplies	68.78	149.92	49.97	47.08	315.75
7021 · Postage	0.00	184.50	61.50	0.00	246.00
7030 · Office Rent	0.00	168.75	56.25	0.00	225.00
7031 · Telephone / Internet Expense	0.00	96.16	32.06	0.00	128.22
7040 · Software / Web / Comm Exp.	0.00	286.33	95.45	0.00	381.78
7150 · Professional Fees					
7151 · Bookkeeping	0.00	1,225.38	408.46	0.00	1,633.84
7152 · Legal Expenses	1,000.00	0.00	0.00	0.00	1,000.00
Total 7150 · Professional Fees	1,000.00	1,225.38	408.46	0.00	2,633.84
Total 7000 · Gen. Office / Overhead Expenses	1,068.78	2,270.50	756.85	47.08	4,143.21
Total Expense	3,190.51	5,614.30	771.60	490.78	10,067.19
Net Ordinary Income	-3,090.51	3,835.13	2,578.47	-293.78	3,029.31
Other Income/Expense					

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

	Common Area	Water System	Road Maintenance	Fire Bridgade	TOTAL
Other Income					
7015 - Interest Income	0.00	10.64	0.00	0.00	10.64
Total Other Income	0.00	10.64	0.00	0.00	10.64
Net Other Income	0.00	10.64	0.00	0.00	10.64
Net Income	-3,090.51	3,845.77	2,578.47	-293.78	3,039.95

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Cash Basis

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

	<u>Aug 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · Cascadel Operating Acct *5078	12,584.18
1015 · Road Maintenance Checking *8954	72,619.82
1020 · Common Area Checking *8499	9,974.33
1025 · Water System Reserve *5074	57,963.65
1030 · USDA Fidelity Bond Reserve*1623	25,756.81
1045 · CD#5-USDA Mandated Reserve Fund	6,970.76
Total Checking/Savings	<u>185,869.55</u>
Accounts Receivable	
1200 · *Accounts Receivable	-2,445.97
Total Accounts Receivable	<u>-2,445.97</u>
Other Current Assets	
1220 · Cascadel POA Exp Due	30.00
2000 · Undeposited Funds	324.00
Total Other Current Assets	<u>354.00</u>
Total Current Assets	<u>183,777.58</u>
Fixed Assets	
1300 · Land	11,031.66
1310 · Capital Reconstruction Cost	1,204,323.00
1315 · Accum. Depr. - Reconst. Cost	-925,332.68
1320 · Machinery & Equipment	157,698.61
1325 · Accum. Depr. - Mach. & Equip.	-143,409.48
1330 · Improvements	169,259.54
1335 · Accum. Depr. - Improvements	-95,327.02
1340 · Wells and Pumps	193,635.99
1345 · Accum. Depr. - Wells & Pumps	-151,741.06
1445 · CIP- Infrastructure Project	30,850.00
1500 · Road Maintanance Assets	102,023.00
1505 · Accum Depr Road Maint Asset	-79,331.52

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Cash Basis

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

	Aug 31, 26
Total Fixed Assets	473,680.04
TOTAL ASSETS	657,457.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
210 · Accounts Payable	-292.00
Total Accounts Payable	-292.00
Credit Cards	
2200 · UMB Credit Card *9048	353.67
Total Credit Cards	353.67
Total Current Liabilities	61.67
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	164,263.29
Equity	
1130 · Owner's Capital	
1160 · Additional Membership	50,000.00
Total 1130 · Owner's Capital	50,000.00
3010 · Unrestricted	187,406.30
3020 · Restricted	262,369.27
3200 · Common Stock	3,325.00
32000 · Retained Earnings	-23,303.71
Net Income	13,397.47
Total Equity	493,194.33

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

	Aug 31, 26
TOTAL LIABILITIES & EQUITY	<u>657,457.62</u>

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

	Water System			
	Aug 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Water System Fees				
4011 · Water Assessment	6,552.31	6,591.00	-38.69	99.4%
4012 · Loan Debt Service	2,112.09	2,112.00	0.09	100.0%
4013.1 · System Replacement-Metered	580.03	590.00	-9.97	98.3%
4013.2 · System Replacement-NonMetered	32.00	28.00	4.00	114.3%
4014 · Excess Water Use Fees	0.00	509.85	-509.85	0.0%
Total 4010 · Water System Fees	9,276.43	9,830.85	-554.42	94.4%
4100 · Road Maintenance Income	0.00			
4110 · Snow Removal Income	0.00			
4400 · Penalties & Late Fees	173.00	177.23	-4.23	97.6%
4410 · Account Transfer Fee	0.00	6.25	-6.25	0.0%
Total Income	9,449.43	10,014.33	-564.90	94.4%
Gross Profit	9,449.43	10,014.33	-564.90	94.4%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	575.50	625.00	-49.50	92.1%
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	139.05	83.34	55.71	166.8%
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	235.00	308.33	-73.33	76.2%
Total 5080 · Equipment Expense	235.00	483.34	-248.34	48.6%
Total 5000 · Operations	3,299.55	4,741.69	-1,442.14	69.6%
5100 · Other Operations Expense				
5110 · Taxes, Licenses & Permits	44.25	333.34	-289.09	13.3%
5120 · Meeting Expense	0.00	41.67	-41.67	0.0%
Total 5100 · Other Operations Expense	44.25	375.01	-330.76	11.8%
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
August 2026

	Water System			
	Aug 26	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	7.50	6.34	1.16	118.3%
7011 · Merchant deposit fees	151.96	158.34	-6.38	96.0%
7020 · Office Supplies	149.92	114.00	35.92	131.5%
7021 · Postage	184.50	108.33	76.17	170.3%
7030 · Office Rent	168.75	102.60	66.15	164.5%
7031 · Telephone / Internet Expense	96.16	104.50	-8.34	92.0%
7040 · Software / Web / Comm Exp.	286.33	186.83	99.50	153.3%
7140 · Dues & Subscriptions	0.00	17.89	-17.89	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	1,225.38	1,583.34	-357.96	77.4%
7152 · Legal Expenses	0.00	25.34	-25.34	0.0%
7153 · Accounting/Taxes	0.00	1,406.00	-1,406.00	0.0%
Total 7150 · Professional Fees	1,225.38	3,014.68	-1,789.30	40.6%
Total 7000 · Gen. Office / Overhead Expenses	2,270.50	3,813.51	-1,543.01	59.5%
Total Expense	5,614.30	8,930.21	-3,315.91	62.9%
Net Ordinary Income	3,835.13	1,084.12	2,751.01	353.8%
Other Income/Expense				
Other Income				
7015 · Interest Income	10.64	41.67	-31.03	25.5%
Total Other Income	10.64	41.67	-31.03	25.5%
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	10.64	41.67	-31.03	25.5%
Net Income	3,845.77	1,125.79	2,719.98	341.6%

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Cash Basis

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

	Road Maintenance			
	Aug 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	3,275.07	4,000.00	-724.93	81.9%
4110 · Snow Removal Income	0.00	0.00	0.00	0.0%
4400 · Penalties & Late Fees	75.00	50.00	25.00	150.0%
4410 · Account Transfer Fee	0.00			
Total Income	3,350.07	4,050.00	-699.93	82.7%
Gross Profit	3,350.07	4,050.00	-699.93	82.7%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	0.00			
5020 · System Repair & Maintenance	0.00	3,333.33	-3,333.33	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	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	208.34	-208.34	0.0%
5083 · Equipment Rental	0.00			
Total 5080 · Equipment Expense	0.00	208.34	-208.34	0.0%
Total 5000 · Operations	0.00	5,320.84	-5,320.84	0.0%
5100 · Other Operations Expense				
5110 · Taxes, Licenses & Permits	14.75			
5120 · Meeting Expense	0.00			
Total 5100 · Other Operations Expense	14.75			
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
August 2026

	Road Maintenance			
	Aug 26	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	2.50	2.00	0.50	125.0%
7011 · Merchant deposit fees	50.66	50.00	0.66	101.3%
7020 · Office Supplies	49.97	36.00	13.97	138.8%
7021 · Postage	61.50	32.50	29.00	189.2%
7030 · Office Rent	56.25	32.40	23.85	173.6%
7031 · Telephone / Internet Expense	32.06	33.00	-0.94	97.2%
7040 · Software / Web / Comm Exp.	95.45	59.00	36.45	161.8%
7140 · Dues & Subscriptions	0.00	1.70	-1.70	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	408.46	500.00	-91.54	81.7%
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	408.46	545.00	-136.54	74.9%
Total 7000 · Gen. Office / Overhead Expenses	756.85	791.60	-34.75	95.6%
Total Expense	771.60	6,112.44	-5,340.84	12.6%
Net Ordinary Income	2,578.47	-2,062.44	4,640.91	-125.0%
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	2,578.47	-2,062.44	4,640.91	-125.0%

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Cash Basis

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

	TOTAL			
	Aug 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Water System Fees				
4011 · Water Assessment	6,552.31	6,591.00	-38.69	99.4%
4012 · Loan Debt Service	2,112.09	2,112.00	0.09	100.0%
4013.1 · System Replacement-Metered	580.03	590.00	-9.97	98.3%
4013.2 · System Replacement-NonMetered	32.00	28.00	4.00	114.3%
4014 · Excess Water Use Fees	0.00	509.85	-509.85	0.0%
Total 4010 · Water System Fees	9,276.43	9,830.85	-554.42	94.4%
4100 · Road Maintenance Income	3,275.07	4,000.00	-724.93	81.9%
4110 · Snow Removal Income	0.00	0.00	0.00	0.0%
4400 · Penalties & Late Fees	248.00	227.23	20.77	109.1%
4410 · Account Transfer Fee	0.00	6.25	-6.25	0.0%
Total Income	12,799.50	14,064.33	-1,264.83	91.0%
Gross Profit	12,799.50	14,064.33	-1,264.83	91.0%
Expense				
5000 · Operations				
5010 · Water Testing & Treatment	575.50	625.00	-49.50	92.1%
5020 · System Repair & Maintenance	0.00	4,333.33	-4,333.33	0.0%
5025 · Contract Labor	2,350.00	4,166.67	-1,816.67	56.4%
5040 · Utilities	139.05	83.34	55.71	166.8%
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	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	235.00	308.33	-73.33	76.2%
Total 5080 · Equipment Expense	235.00	691.68	-456.68	34.0%
Total 5000 · Operations	3,299.55	10,062.53	-6,762.98	32.8%
5100 · Other Operations Expense				
5110 · Taxes, Licenses & Permits	59.00	333.34	-274.34	17.7%
5120 · Meeting Expense	0.00	41.67	-41.67	0.0%
Total 5100 · Other Operations Expense	59.00	375.01	-316.01	15.7%
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
August 2026

	TOTAL			
	Aug 26	Budget	\$ Over Budget	% of Budget
7010 · Bank Service Charges	10.00	8.34	1.66	119.9%
7011 · Merchant deposit fees	202.62	208.34	-5.72	97.3%
7020 · Office Supplies	199.89	150.00	49.89	133.3%
7021 · Postage	246.00	140.83	105.17	174.7%
7030 · Office Rent	225.00	135.00	90.00	166.7%
7031 · Telephone / Internet Expense	128.22	137.50	-9.28	93.3%
7040 · Software / Web / Comm Exp.	381.78	245.83	135.95	155.3%
7140 · Dues & Subscriptions	0.00	19.59	-19.59	0.0%
7150 · Professional Fees				
7151 · Bookkeeping	1,633.84	2,083.34	-449.50	78.4%
7152 · Legal Expenses	0.00	33.34	-33.34	0.0%
7153 · Accounting/Taxes	0.00	1,443.00	-1,443.00	0.0%
Total 7150 · Professional Fees	1,633.84	3,559.68	-1,925.84	45.9%
Total 7000 · Gen. Office / Overhead Expenses	3,027.35	4,605.11	-1,577.76	65.7%
Total Expense	6,385.90	15,042.65	-8,656.75	42.5%
Net Ordinary Income	6,413.60	-978.32	7,391.92	-655.6%
Other Income/Expense				
Other Income				
7015 · Interest Income	10.64	41.67	-31.03	25.5%
Total Other Income	10.64	41.67	-31.03	25.5%
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	10.64	41.67	-31.03	25.5%
Net Income	6,424.24	-936.65	7,360.89	-685.9%