

# Cascadel Mutual Water Co.

## Treasurer's Report

Monday, October 31, 2022

<b>Cascadel Operating Acct</b>	<b>9/30/2022</b>		<b>\$</b>	<b>52,969.94</b>
Revenue				
Water Income		10,943.98		
Road Maint Income		2,003.91		
		-		
Fire Bridgade		200.00		
Interest income		1.06		
Adj for Accual of A/R & A/P		(215.15)		
			<b>\$</b>	<b>12,933.80</b>
Disbursements				
Fire Bridgade exp		1,700.86		
Road Maint Expenses		393.59		
Water System expense		2,564.81		
Water System Contract Labor		225.00		
Gen Office, Merch fees, rent, telephone		1,131.77		
Taxes & Licenses		403.00		
All accounting, tax work & bookkeeping		1,596.42		
Transfers to Rd Maint, USDA reserve etc		4,759.82		
		-		
Adj for Exp pd from other accts		(519.08)		
			<b>\$</b>	<b>(12,256.19)</b>
<b>Cascadel Operating Account</b>	<b>10/31/2022</b>		<b>\$</b>	<b>53,647.55</b>
<b>Fire Brigade Balance</b>	<b>10/31/2022</b>	<b>\$</b>	<b>1,024.99</b>	
<b>Neighborhood Watch</b>	<b>10/31/2022</b>		<b>0.00</b>	
<b>Road Maintenance checking</b>	<b>9/30/2022</b>		<b>\$</b>	<b>36,051.32</b>
Deposit		2,624.54		
expense		519.08		
<b>Road Maintenance Checking</b>	<b>10/31/2022</b>		<b>\$</b>	<b>38,156.78</b>
<b>Water System Reserve</b>	<b>10/31/2022</b>		<b>\$</b>	<b>96,976.07</b>
<b>USDA Fidelity Bond Reserve</b>	<b>10/31/2022</b>		<b>\$</b>	<b>7,475.93</b>
<b>CD #5</b>	<b>10/31/2022</b>		<b>\$</b>	<b>6,958.92</b>
<b>TOTAL IN ALL ACCOUNTS</b>	<b>10/31/2022</b>		<b>\$</b>	<b>203,215.25</b>

**Cascadel Mutual Water Co.**  
**Profit & Loss by Class**  
October 2022

	<u>Water Sys...</u>	<u>Road Main...</u>	<u>Fire Bridg...</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4010 · Water System Fees</b>				
4011 · Water Assessment	5,895.31	0.00	0.00	5,895.31
4012 · Loan Debt Service	2,160.16	0.00	0.00	2,160.16
4013.1 · System Replacement-Metered	587.56	0.00	0.00	587.56
4013.2 · System Replacement-NonMete...	33.80	0.00	0.00	33.80
4014 · Excess Water Use Fees	2,133.75	0.00	0.00	2,133.75
4015 · Penalties & Late Fees	83.43	0.00	0.00	83.43
<b>Total 4010 · Water System Fees</b>	<b>10,894.01</b>	<b>0.00</b>	<b>0.00</b>	<b>10,894.01</b>
4100 · Road Maintenance Income	49.97	2,003.91	0.00	2,053.88
4200 · Donation Income	0.00	0.00	200.00	200.00
<b>Total Income</b>	<b>10,943.98</b>	<b>2,003.91</b>	<b>200.00</b>	<b>13,147.89</b>
<b>Gross Profit</b>	<b>10,943.98</b>	<b>2,003.91</b>	<b>200.00</b>	<b>13,147.89</b>
<b>Expense</b>				
<b>5000 · Operations</b>				
<b>5010 · Vehicle Expense</b>				
5011 · Fuel	152.75	0.00	0.00	152.75
<b>Total 5010 · Vehicle Expense</b>	<b>152.75</b>	<b>0.00</b>	<b>0.00</b>	<b>152.75</b>
<b>5020 · Equipment Expense</b>				
5021 · Equip Fuel	1,546.86	118.86	118.86	1,784.58
<b>Total 5020 · Equipment Expense</b>	<b>1,546.86</b>	<b>118.86</b>	<b>118.86</b>	<b>1,784.58</b>
5032 · Utilities	302.01	0.00	0.00	302.01
5033 · Supplies	0.00	274.73	0.00	274.73
5034 · Repair & Maintainance	0.00	0.00	1,582.00	1,582.00
5070 · Insurance	563.19	0.00	0.00	563.19
5072 · Contract Labor	225.00	0.00	0.00	225.00
<b>Total 5000 · Operations</b>	<b>2,789.81</b>	<b>393.59</b>	<b>1,700.86</b>	<b>4,884.26</b>
<b>7000 · Gen. Office Expenses</b>				
7011 · Merchant deposit fees	158.49	0.00	0.00	158.49
7020 · Office Supplies	328.33	0.00	0.00	328.33
7021 · Postage	180.00	0.00	0.00	180.00
7030 · Office Rent	135.00	0.00	0.00	135.00
7031 · Telephone Expense	290.96	0.00	0.00	290.96
7040 · Office Expense	38.99	0.00	0.00	38.99
<b>Total 7000 · Gen. Office Expenses</b>	<b>1,131.77</b>	<b>0.00</b>	<b>0.00</b>	<b>1,131.77</b>
<b>7100 · Other Gen &amp; Admin Exp</b>				
7120 · Taxes, Licenses & Permits	403.00	0.00	0.00	403.00
7130 · Professional Fees				
7234 · Bookkeeping	1,596.42	0.00	0.00	1,596.42
<b>Total 7130 · Professional Fees</b>	<b>1,596.42</b>	<b>0.00</b>	<b>0.00</b>	<b>1,596.42</b>
<b>Total 7100 · Other Gen &amp; Admin Exp</b>	<b>1,999.42</b>	<b>0.00</b>	<b>0.00</b>	<b>1,999.42</b>
<b>Total Expense</b>	<b>5,921.00</b>	<b>393.59</b>	<b>1,700.86</b>	<b>8,015.45</b>
<b>Net Ordinary Income</b>	<b>5,022.98</b>	<b>1,610.32</b>	<b>-1,500.86</b>	<b>5,132.44</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				

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Cash Basis

**Cascadel Mutual Water Co.**  
**Profit & Loss by Class**  
October 2022

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	<u>Water Sys...</u>	<u>Road Main...</u>	<u>Fire Bridg...</u>	<u>TOTAL</u>
7015 · Interest Income	1.06	0.00	0.00	1.06
Total Other Income	1.06	0.00	0.00	1.06
Net Other Income	1.06	0.00	0.00	1.06
Net Income	<u>5,024.04</u>	<u>1,610.32</u>	<u>-1,500.86</u>	<u>5,133.50</u>

Cascadel Mutual Water Co.  
**Balance Sheet**  
As of October 31, 2022

	<u>Oct 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · Cascadel Operating Acct -5078	53,647.55
1015 · Road Maintenance Checking 8954	38,156.78
1025 · Water System Reserve -5074	96,976.07
1030 · USDA Fidelity Bond Reserve-1623	7,475.93
1045 · CD#5-USDA Mandated Reserve Fund	6,958.92
<b>Total Checking/Savings</b>	<u>206,215.25</u>
<b>Accounts Receivable</b>	
1200 · *Accounts Receivable	3,478.66
<b>Total Accounts Receivable</b>	<u>3,478.66</u>
<b>Other Current Assets</b>	
1220 · Cascadel POA Exp Due	20.00
<b>Total Other Current Assets</b>	<u>20.00</u>
<b>Total Current Assets</b>	<u>206,713.91</u>
<b>Fixed Assets</b>	
1300 · Land	11,031.66
1310 · Capital Reconstruction Cost	1,204,323.00
1315 · Accum. Depr. - Reconst. Cost	-770,936.34
1320 · Machinery & Equipment	157,698.61
1325 · Accum. Depr. - Mach. & Equip.	-117,373.05
1330 · Improvements	169,259.54
1335 · Accum. Depr. - Improvements	-73,272.88
1340 · Wells and Pumps	193,635.99
1345 · Accum. Depr. - Wells & Pumps	-114,645.07
1445 · CIP- Infrastructure Project	30,850.00
1500 · Road Maintanance Assets	102,023.00
1505 · Accum Depr Road Maint Asset	-49,335.26
<b>Total Fixed Assets</b>	<u>743,259.20</u>
<b>TOTAL ASSETS</b>	<u><u>949,973.11</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
210 · Accounts Payable	9,716.37
<b>Total Accounts Payable</b>	<u>9,716.37</u>
<b>Total Current Liabilities</b>	9,716.37
<b>Long Term Liabilities</b>	
2400 · USDA, Rural Dev. Loan Principal	199,825.76
<b>Total Long Term Liabilities</b>	<u>199,825.76</u>
<b>Total Liabilities</b>	<u>209,542.13</u>
<b>Equity</b>	
Retained Earnings	-33,517.09
1130 · Owner's Capital	



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Accrual Basis

**Cascadel Mutual Water Co.**  
**Balance Sheet**  
As of October 31, 2022

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	<u>Oct 31, 22</u>
1160 · Additional Membership	<u>50,000.00</u>
Total 1130 · Owner's Capital	50,000.00
3010 · Unrestricted	428,429.04
3020 · Restricted	262,369.27
3030 · Retained Earning	18,295.86
3200 · Common Stock	3,325.00
Net Income	<u>11,528.90</u>
Total Equity	<u>740,430.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>949,973.11</u></b>

**Cascadel Mutual Water Co.**  
**Statement of Cash Flows**  
October 2022

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	<u>Oct 22</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-1,928.37
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · *Accounts Receivable	-155.65
210 · Accounts Payable	7,003.43
Net cash provided by Operating Activities	<u>4,919.41</u>
Net cash increase for period	4,919.41
Cash at beginning of period	<u>198,295.84</u>
Cash at end of period	<u><u>203,215.25</u></u>

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Accrual Basis

Cascadel Mutual Water Co.  
Bank Activity Detail  
As of October 31, 2022

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
<b>1010 - Cascadel Operating Acct -5078</b>								
Check	10/02/2022	ach	Google	DDA PUR GOOGLE*GSU ...	X			52,969.94
Check	10/03/2022	6843	US Postmaster	3 rolls stamps	X		24.00	52,945.94
Bill Pmt -Check	10/03/2022	6841	Jeff Bouche	grading and tow	X		180.00	52,765.94
Bill Pmt -Check	10/03/2022	6842	State Farm	2004 Chevrolet K2500	X		225.00	52,540.94
Bill Pmt -Check	10/03/2022	6840	North Fork Community Dev...	Office Rent	X		563.19	51,977.75
Deposit	10/03/2022			Deposit Payee:INTUIT 522...	X	84.17	135.00	51,842.75
Check	10/03/2022	CCA...		Batch Fee ID=4382323533...	X		2.69	51,926.92
Deposit	10/04/2022			Deposit Payee:DEPOSIT	X	530.84		51,924.23
Deposit	10/04/2022			Deposit Payee:INTUIT 533...	X	501.68		52,455.07
Check	10/04/2022	CCA...		Batch Fee ID=4382376647...	X		16.05	52,956.75
Deposit	10/05/2022			Deposit Payee:INTUIT 529...	X	2,073.85		52,940.70
Check	10/05/2022	CCA...		Batch Fee ID=4382355717...	X		67.84	55,014.55
Deposit	10/06/2022			Deposit Payee:INTUIT 679...	X	160.00		54,946.71
Check	10/06/2022	CCA...		Batch Fee ID=4382847649...	X		5.14	55,106.71
Deposit	10/10/2022			Deposit Payee:DEPOSIT	X	3,633.71		55,101.57
Check	10/10/2022	6844	PONDEROSA TELEPHONE	acct #6180	X		145.48	58,735.28
Bill Pmt -Check	10/10/2022		Busy Bee Accounting Servi...		X		1,924.75	56,665.05
Transfer	10/12/2022			to cover ck 6834 from gen ...	X	519.08		57,184.13
Deposit	10/12/2022			Deposit Payee:INTUIT 002...	X	205.83		57,389.96
Check	10/12/2022	CCA...		Batch Fee ID=4383840165...	X		5.69	57,384.27
Deposit	10/13/2022			Deposit Payee:INTUIT 327...	X	84.17		57,468.44
Check	10/13/2022	CCA...		Batch Fee ID=4384006226...	X		3.00	57,465.44
Check	10/13/2022	ach	Valero WEX CC	Memo:WEX INC FLEET D...	X		390.47	57,074.97
Deposit	10/17/2022			Deposit Payee:INTUIT 376...	X	84.17		57,159.14
Check	10/17/2022	CCA...		Batch Fee ID=4384854681...	X		2.69	57,156.45
Check	10/17/2022		Suburban Propane	DDA PUR SUBURBAN P S...	X		1,546.86	55,609.59
Deposit	10/18/2022			Deposit	X	84.17		55,693.76
Check	10/18/2022	CCA...		Batch Fee ID=4385031536...	X		2.69	55,691.07
Deposit	10/19/2022			Deposit Payee:DEPOSIT	X	1,367.63		57,058.70
Deposit	10/19/2022			Deposit Payee:DEPOSIT	X	336.68		57,395.38
Bill Pmt -Check	10/19/2022	6845	Shelovitz, Robert	fire brigade	X		1,582.00	55,813.38
Bill Pmt -Check	10/19/2022	6846	Suburban Propane	2004 CHEV-PK-UP	X		302.01	55,511.37
Bill Pmt -Check	10/19/2022	6847	Dept of Motor Vehicles	VOID: already paid	X		403.00	55,108.37
Bill Pmt -Check	10/19/2022	6848	Busy Bee Accounting Servi...	VOID: already paid	X	0.00		55,108.37
Bill Pmt -Check	10/19/2022	6849	Busy Bee Accounting Servi...	Deposit Payee:INTUIT 442...	X	0.00		55,108.37
Deposit	10/19/2022			Batch Fee ID=4385262352...	X	61.66		55,170.03
Check	10/19/2022	CCA...		Monthly transfer for Sept L...	X		2.29	55,167.74
Check	10/20/2022	ach	Fidelity Bond USDA Reserve	monthly transfer	X		2,135.28	53,032.46
Check	10/20/2022	ach	Road Maintenance Account	Deposit Payee:INTUIT 493...	X	75.83	2,624.54	50,407.92
Deposit	10/20/2022			Batch Fee ID=4385439341...	X			50,483.75
Check	10/20/2022	CCA...		Batch Fee ID=438574764...	X		2.45	50,481.30
Check	10/22/2022	CCA...		Deposit Payee:INTUIT 602...	X	200.00	6.05	50,475.25
Deposit	10/23/2022				X			50,675.25

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Accrual Basis

Cascadel Mutual Water Co.  
Bank Activity Detail  
As of October 31, 2022

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
Deposit	10/24/2022			Deposit Payee:DEPOSIT	X			52,054.46
Check	10/24/2022	6850	Ken Trapp	reimbursement for Asphalt ...	X	1,379.21		51,779.73
Bill Pmt -Check	10/24/2022	6851	PONDEROSA TELEPHONE	Acct # 6180 559-877-2635	X		274.73	51,634.25
Bill Pmt -Check	10/24/2022	6852	Suburban Propane	VOID: dup payment	X	0.00	145.48	51,634.25
Bill Pmt -Check	10/24/2022	6853	Kraft and Lee Insurance Ag...	VOID: POA invoice	X	0.00		51,634.25
Bill Pmt -Check	10/24/2022	6854	Suburban Propane	VOID: dup payment	X	0.00		51,634.25
Deposit	10/24/2022			Deposit Payee:INTUIT 652...	X	84.17		51,718.42
Check	10/24/2022	CCA...		Batch Fee ID=4385876861...	X		2.69	51,715.73
Deposit	10/25/2022			Deposit Payee:INTUIT 710...	X	420.85		52,136.58
Check	10/25/2022	CCA...		Batch Fee ID=4386091396...	X		13.45	52,123.13
Deposit	10/26/2022			Deposit Payee:DEPOSIT	X	200.00		52,323.13
Deposit	10/26/2022			Deposit Payee:DEPOSIT	X	183.34		52,506.47
Bill Pmt -Check	10/26/2022	6855	Giersch & Associates, Inc.	VOID: CASCADEL TANK R...	X	0.00		52,506.47
Check	10/26/2022	6857	Ewing, Margaret & John 406	VOID: 406 refund	X	0.00		52,506.47
Check	10/26/2022	6856	Ewing, John & Margaret	refund of overpayment	X		33.67	52,472.80
Check	10/28/2022	ach	Adobe	DDA PUR ADOBE ACRO ...	X		14.99	52,457.81
Check	10/30/2022	6857	Ewing, Margaret & John 406	406 refund on overpayment	X		83.67	52,374.14
Check	10/30/2022	6858	Johnson, Russ & Sandra 4...	Overpayment	X		200.00	52,174.14
Deposit	10/30/2022			Deposit	X	84.17		52,258.31
Check	10/30/2022	CCA...		Batch Fee ID=4386985520...	X		2.69	52,255.62
Deposit	10/31/2022			Deposit	X	491.67		52,747.29
Deposit	10/31/2022			Deposit	X	620.83		53,368.12
Deposit	10/31/2022			Deposit Payee:INTUIT 984...	X	84.17		53,452.29
Check	10/31/2022	CCA...		Batch Fee ID=-48586339525	X		16.00	53,436.29
Deposit	10/31/2022			Deposit	X	218.34		53,654.63
Check	10/31/2022	CCA...		Batch Fee ID=43870375695	X		7.08	53,647.55
Total 1010 · Cascadel Operating Acct -5078								
<b>TOTAL</b>						<b>13,770.22</b>	<b>13,092.61</b>	<b>53,647.55</b>