

# Cascadel Mutual Water Co.

## Treasurer's Report

Saturday, November 30, 2024

**Cascadel Operating Account** 10/31/2024 \$ 13,636.95

### Revenue

|                                          |           |
|------------------------------------------|-----------|
| Water Income                             | 12,804.17 |
| Road Maint Income                        | 3,576.33  |
| Fire Brigade Income                      | 100.00    |
| Neighborhood Watch Income                | 60.00     |
| Transfer from Rd Acct - 25% overhead Oct | 834.64    |

|          |      |
|----------|------|
| Interest | 6.20 |
|----------|------|

|                        |            |
|------------------------|------------|
| Adj for Accrual of A/R | (1,377.50) |
|------------------------|------------|

|                                 |        |
|---------------------------------|--------|
| Adj for deposits to other accts | (6.20) |
|---------------------------------|--------|

\$ 15,997.64

### Disbursements

|                                                        |          |
|--------------------------------------------------------|----------|
| Road Maintenance Operations Expense                    | 867.02   |
| Fire Bridgade Operations Expense                       | 158.85   |
| Neighborhood Watch Expense                             | -        |
| Water System Operations Expense                        | 6,981.38 |
| Water System - Service Contract                        | 2,350.00 |
| Gen Office Expense - merch fees, rent, telephone, etc. | 681.47   |
| Professional Fees - Bookkeeping, Accounting/Tax        | 1,923.75 |
| Taxes, Licenses, Permits                               | 263.62   |
| Transfer to Road Maintenance - Oct income              | 4,670.49 |
| Transfer to USDA Reserve                               | 2,037.00 |
| Transfer to Reserve 5074                               | 100.00   |

|                        |            |
|------------------------|------------|
| Adj for Accrual of A/P | (1,593.33) |
|------------------------|------------|

|                                 |          |
|---------------------------------|----------|
| Adj for Exp pd from other accts | (828.24) |
|---------------------------------|----------|

\$ (17,612.01)

**Cascadel Operating Account** 11/30/2024 \$ 12,022.58

|                      |            |             |
|----------------------|------------|-------------|
| Fire Brigade Balance | 11/30/2024 | \$ 7,114.85 |
|----------------------|------------|-------------|

|                    |            |           |
|--------------------|------------|-----------|
| Neighborhood Watch | 11/30/2024 | \$ 982.78 |
|--------------------|------------|-----------|

**Road Maintenance Checking** 10/31/2024 \$ 29,581.85

|                                           |          |
|-------------------------------------------|----------|
| Txfer from Operating Account - Oct income | 4,670.49 |
|-------------------------------------------|----------|

|         |          |
|---------|----------|
| Expense | (828.24) |
|---------|----------|

|                                         |          |
|-----------------------------------------|----------|
| Transfers to Op Acct - 25% overhead Oct | (834.64) |
|-----------------------------------------|----------|

**Road Maintenance Checking** 11/30/2024 \$ 32,589.46

**Water System Reserve** 11/30/2024 \$ 70,284.02

**USDA Fidelity Bond Reserve** 11/30/2024 \$ 6,117.98

**CD #5** 11/30/2024 \$ 6,964.68

**TOTAL IN ALL ACCOUNTS** 11/30/2024 \$ 127,978.72

Cascadel Mutual Water Co.  
Profit & Loss by Class  
November 2024

|                                        | Water System | Road Maintenance | Fire Bridgade | Nghbhood Watch | TOTAL     |
|----------------------------------------|--------------|------------------|---------------|----------------|-----------|
| Ordinary Income/Expense                |              |                  |               |                |           |
| Income                                 |              |                  |               |                |           |
| 4010 · Water System Fees               |              |                  |               |                |           |
| 4011 · Water Assessment                | 6,335.80     | 0.00             | 0.00          | 0.00           | 6,335.80  |
| 4012 · Loan Debt Service               | 2,013.69     | 0.00             | 0.00          | 0.00           | 2,013.69  |
| 4013.1 · System Replacement-Metered    | 575.77       | 0.00             | 0.00          | 0.00           | 575.77    |
| 4013.2 · System Replacement-NonMetered | 21.41        | 0.00             | 0.00          | 0.00           | 21.41     |
| 4014 · Excess Water Use Fees           | 3,627.50     | 0.00             | 0.00          | 0.00           | 3,627.50  |
| 4015 · Penalties & Late Fees           | 180.00       | 45.00            | 0.00          | 0.00           | 225.00    |
| 4018 · Water Transfer Fee              | 50.00        | 0.00             | 0.00          | 0.00           | 50.00     |
| Total 4010 · Water System Fees         | 12,804.17    | 45.00            | 0.00          | 0.00           | 12,849.17 |
| 4100 · Road Maintenance Income         | 0.00         | 2,906.33         | 0.00          | 0.00           | 2,906.33  |
| 4110 · Snow Removal Income             | 0.00         | 625.00           | 0.00          | 0.00           | 625.00    |
| 4200 · Donation Income                 | 0.00         | 0.00             | 100.00        | 60.00          | 160.00    |
| Total Income                           | 12,804.17    | 3,576.33         | 100.00        | 60.00          | 16,540.50 |
| Gross Profit                           | 12,804.17    | 3,576.33         | 100.00        | 60.00          | 16,540.50 |
| Expense                                |              |                  |               |                |           |
| 5000 · Operations                      |              |                  |               |                |           |
| 5010 · Vehicle Expense                 |              |                  |               |                |           |
| 5011 · Fuel                            | 0.00         | 141.42           | 0.00          | 0.00           | 141.42    |
| 5012 · Veh Repair & Maint              | 0.00         | 38.78            | 0.00          | 0.00           | 38.78     |
| Total 5010 · Vehicle Expense           | 0.00         | 180.20           | 0.00          | 0.00           | 180.20    |
| 5033 · Supplies                        | 791.38       | 0.00             | 158.85        | 0.00           | 950.23    |
| 5036 · Equipment Rental                | 2,656.00     | 0.00             | 0.00          | 0.00           | 2,656.00  |
| 5070 · Insurance                       | 3,534.00     | 281.82           | 0.00          | 0.00           | 3,815.82  |
| 5072 · Contract Labor                  | 2,350.00     | 0.00             | 0.00          | 0.00           | 2,350.00  |
| Total 5000 · Operations                | 9,331.38     | 462.02           | 158.85        | 0.00           | 9,952.25  |
| 7000 · Gen. Office Expenses            |              |                  |               |                |           |
| 7011 · Merchant deposit fees           | 195.07       | 65.02            | 0.00          | 0.00           | 260.09    |
| 7020 · Office Supplies                 | 246.84       | 5.94             | 0.00          | 0.00           | 252.78    |
| 7021 · Postage                         | 54.75        | 18.25            | 0.00          | 0.00           | 73.00     |
| 7031 · Telephone Expense               | 123.94       | 41.31            | 0.00          | 0.00           | 165.25    |
| 7040 · Office Expense                  | 119.54       | 39.85            | 0.00          | 0.00           | 159.39    |
| Total 7000 · Gen. Office Expenses      | 740.14       | 170.37           | 0.00          | 0.00           | 910.51    |
| 7100 · Other Gen & Admin Exp           |              |                  |               |                |           |
| 7120 · Taxes, Licenses & Permits       | 263.62       | 405.00           | 0.00          | 0.00           | 668.62    |
| 7130 · Professional Fees               |              |                  |               |                |           |
| 7234 · Bookkeeping                     | 1,442.81     | 480.94           | 0.00          | 0.00           | 1,923.75  |

Cascadel Mutual Water Co.  
Profit & Loss by Class  
November 2024

|                                    | Water System | Road Maintenance | Fire Bridgade | Nghbhood Watch | TOTAL     |
|------------------------------------|--------------|------------------|---------------|----------------|-----------|
| Total 7130 · Professional Fees     | 1,442.81     | 480.94           | 0.00          | 0.00           | 1,923.75  |
| Total 7100 · Other Gen & Admin Exp | 1,706.43     | 885.94           | 0.00          | 0.00           | 2,592.37  |
| Total Expense                      | 11,777.95    | 1,518.33         | 158.85        | 0.00           | 13,455.13 |
| Net Ordinary Income                | 1,026.22     | 2,058.00         | -58.85        | 60.00          | 3,085.37  |
| Other Income/Expense               |              |                  |               |                |           |
| Other Income                       |              |                  |               |                |           |
| 7015 · Interest Income             | 6.20         | 0.00             | 0.00          | 0.00           | 6.20      |
| Total Other Income                 | 6.20         | 0.00             | 0.00          | 0.00           | 6.20      |
| Net Other Income                   | 6.20         | 0.00             | 0.00          | 0.00           | 6.20      |
| Net Income                         | 1,032.42     | 2,058.00         | -58.85        | 60.00          | 3,091.57  |

Cascadel Mutual Water Co.  
Balance Sheet  
As of November 30, 2024

|                                        | Nov 30, 24   |
|----------------------------------------|--------------|
| ASSETS                                 |              |
| Current Assets                         |              |
| Checking/Savings                       |              |
| 1010 · Cascadel Operating Acct -5078   | 12,022.58    |
| 1015 · Road Maintenance Checking 8954  | 32,589.46    |
| 1025 · Water System Reserve -5074      | 70,284.02    |
| 1030 · USDA Fidelity Bond Reserve-1623 | 6,117.98     |
| 1045 · CD#5-USDA Mandated Reserve Fund | 6,964.68     |
| Total Checking/Savings                 | 127,978.72   |
| Accounts Receivable                    |              |
| 1200 · *Accounts Receivable            | -2,054.63    |
| Total Accounts Receivable              | -2,054.63    |
| Other Current Assets                   |              |
| 1220 · Cascadel POA Exp Due            | 30.00        |
| Total Other Current Assets             | 30.00        |
| Total Current Assets                   | 125,954.09   |
| Fixed Assets                           |              |
| 1300 · Land                            | 11,031.66    |
| 1310 · Capital Reconstruction Cost     | 1,204,323.00 |
| 1315 · Accum. Depr. - Reconst. Cost    | -863,574.00  |
| 1320 · Machinery & Equipment           | 157,698.61   |
| 1325 · Accum. Depr. - Mach. & Equip.   | -133,355.94  |
| 1330 · Improvements                    | 169,259.54   |
| 1335 · Accum. Depr. - Improvements     | -86,477.00   |
| 1340 · Wells and Pumps                 | 193,635.99   |
| 1345 · Accum. Depr. - Wells & Pumps    | -137,426.00  |
| 1445 · CIP- Infrastructure Project     | 30,850.00    |
| 1500 · Road Maintanance Assets         | 102,023.00   |
| 1505 · Accum Depr Road Maint Asset     | -67,293.00   |
| Total Fixed Assets                     | 580,695.86   |
| TOTAL ASSETS                           | 706,649.95   |
| LIABILITIES & EQUITY                   |              |
| Liabilities                            |              |
| Current Liabilities                    |              |
| Credit Cards                           |              |
| 2200 · PVB Credit Card *9048           | 270.97       |
| Total Credit Cards                     | 270.97       |

Cascadel Mutual Water Co.  
**Balance Sheet**  
As of November 30, 2024

|                                    | Nov 30, 24  |
|------------------------------------|-------------|
| Total Current Liabilities          | 270.97      |
| Long Term Liabilities              |             |
| 2400 · USDA Loan Principal 8048-01 | 87,865.26   |
| 2401 · USDA Loan Principal 8048-03 | 91,990.15   |
| Total Long Term Liabilities        | 179,855.41  |
| Total Liabilities                  | 180,126.38  |
| 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          | -217,128.27 |
| Net Income                         | -471.47     |
| Total Equity                       | 526,523.57  |
| TOTAL LIABILITIES & EQUITY         | 706,649.95  |