Caspar South Water District

BALANCE SHEET

As of 7/31/2025

ASSETS			
Current Assets			
SBMC Checking	102,690.74		
Savings Bank Savings	69,797.06		
Savings Bank CD-9972	168,498.17		
Total Current Assets		340,985.97	
Property and Equipment			
Land	60,175.00		
Sewage Disposal Plant	381,050.00		
Operating Equipment	18,033.80		
Office Equipment	897.00		
Total Property and Equipment		460,155.80	
Other Assets			
Vehicles	500.00		
Accum. Depreciation - Prop	-369,940.62		
Total Other Assets		-369,440.62	
TOTAL ASSETS			**431,701.15**
LIABILITIES AND EQUITY			
Capital or Equity			
Invested in Captial Assets	253,170.10		
Unrestricted Net Assets	186,741.35		
NET PROFIT OR <LOSS>	-8,210.30		
Total Capital or Equity		431,701.15	
TOTAL LIABILITIES AND EQUITY			**431,701.15**

Caspar South Water District

STATEMENT OF PROFIT AND LOSS

	From to 7/1/2025 to 7/31/2025	Year to Date As Of 7/31/2025
Revenue		
Annual Assessments	900.00	900.00
Interest Income	4.46	4.46
Total Revenue	904.46	904.46
Expenses		
Sewer Master	1,144.60	1,144.60
Maintenance & Repairs Ex	188.34	188.34
Utilities Expense	88.93	88.93
Bookkeeping and Accounting	375.00	375.00
Insurance	7,212.89	7,212.89
Dues & Fees	105.00	105.00
Total Expenses	9,114.76	9,114.76
NET INCOME OR <LOSS>	**-8,210.30**	**-8,210.30**

Caspar South Water District

BALANCE SHEET

As of 8/31/2025

ASSETS			
Current Assets			
SBMC Checking	154,808.21		
Savings Bank Savings	69,797.06		
Savings Bank CD-9972	168,498.17		
Total Current Assets		393,103.44	
Property and Equipment			
Land	60,175.00		
Sewage Disposal Plant	381,050.00		
Operating Equipment	18,033.80		
Office Equipment	897.00		
Total Property and Equipment		460,155.80	
Other Assets			
Vehicles	500.00		
Accum. Depreciation - Prop	-369,940.62		
Total Other Assets		-369,440.62	
TOTAL ASSETS			**483,818.62**
LIABILITIES AND EQUITY			
Capital or Equity			
Invested in Captial Assets	253,170.10		
Unrestricted Net Assets	186,741.35		
NET PROFIT OR <LOSS>	43,907.17		
Total Capital or Equity		483,818.62	
TOTAL LIABILITIES AND EQUITY			**483,818.62**

Caspar South Water District

STATEMENT OF PROFIT AND LOSS

	From to 8/1/2025 to 8/31/2025	Year to Date As Of 8/31/2025
Revenue		
Annual Assessments	56,265.00	57,165.00
Interest Income	5.57	10.03
Total Revenue	56,270.57	57,175.03
Expenses		
Sewer Master	2,055.70	3,200.30
Maintenance & Repairs Ex	0.00	188.34
Utilities Expense	92.40	181.33
Bookkeeping and Accounting	1,900.00	2,275.00
Insurance	0.00	7,212.89
Dues & Fees	105.00	210.00
Total Expenses	4,153.10	13,267.86
NET INCOME OR <LOSS>	**52,117.47**	**43,907.17**

Caspar South Water District

BALANCE SHEET

As of 9/30/2025

ASSETS			
Current Assets			
SBMC Checking	156,051.89		
Savings Bank Savings	69,805.86		
Savings Bank CD-9972	168,498.17		
Total Current Assets		394,355.92	
Property and Equipment			
Land	60,175.00		
Sewage Disposal Plant	381,050.00		
Operating Equipment	18,033.80		
Office Equipment	897.00		
Total Property and Equipment		460,155.80	
Other Assets			
Vehicles	500.00		
Accum. Depreciation - Prop	-369,940.62		
Total Other Assets		-369,440.62	
TOTAL ASSETS			**485,071.10**
LIABILITIES AND EQUITY			
Capital or Equity			
Invested in Captial Assets	253,170.10		
Unrestricted Net Assets	186,741.35		
NET PROFIT OR <LOSS>	45,159.65		
Total Capital or Equity		485,071.10	
TOTAL LIABILITIES AND EQUITY			**485,071.10**

Caspar South Water District

STATEMENT OF PROFIT AND LOSS

	From to 9/1/2025 to 9/30/2025	Year to Date As Of 9/30/2025
Revenue		
Annual Assessments	3,840.00	61,005.00
Interest Income	15.19	25.22
Total Revenue	3,855.19	61,030.22
Expenses		
Sewer Master	1,050.00	4,250.30
Maintenance & Repairs Ex	0.00	188.34
Utilities Expense	299.72	481.05
Bookkeeping and Accounting	550.00	2,825.00
Insurance	0.00	7,212.89
Dues & Fees	624.99	834.99
Office Supplies & Postage	78.00	78.00
Total Expenses	2,602.71	15,870.57
NET INCOME OR <LOSS>	**1,252.48**	**45,159.65**

Caspar South Water District

BALANCE SHEET

As of 10/31/2025

ASSETS			
Current Assets			
SBMC Checking	154,244.41		
Savings Bank Savings	69,805.86		
Savings Bank CD-9972	168,498.17		
Total Current Assets		392,548.44	
Property and Equipment			
Land	60,175.00		
Sewage Disposal Plant	381,050.00		
Operating Equipment	18,033.80		
Office Equipment	897.00		
Total Property and Equipment		460,155.80	
Other Assets			
Vehicles	500.00		
Accum. Depreciation - Prop	-369,940.62		
Total Other Assets		-369,440.62	
TOTAL ASSETS			**483,263.62**
LIABILITIES AND EQUITY			
Capital or Equity			
Invested in Captial Assets	253,170.10		
Unrestricted Net Assets	186,741.35		
NET PROFIT OR <LOSS>	43,352.17		
Total Capital or Equity		483,263.62	
TOTAL LIABILITIES AND EQUITY			**483,263.62**

Caspar South Water District

STATEMENT OF PROFIT AND LOSS

	From to 10/1/2025 to 10/31/2025	Year to Date As Of 10/31/2025
Revenue		
Annual Assessments	0.00	61,005.00
Interest Income	6.63	31.85
Total Revenue	6.63	61,036.85
Expenses		
Sewer Master	1,412.00	5,662.30
Maintenance & Repairs Ex	0.00	188.34
Utilities Expense	9.75	490.80
Printing	17.36	17.36
Bookkeeping and Accounting	270.00	3,095.00
Insurance	0.00	7,212.89
Dues & Fees	105.00	939.99
Office Supplies & Postage	0.00	78.00
Total Expenses	1,814.11	17,684.68
NET INCOME OR <LOSS>	**-1,807.48**	**43,352.17**

Caspar South Water District

BALANCE SHEET

As of 11/30/2025

ASSETS			
Current Assets			
SBMC Checking	149,780.06		
Savings Bank Savings	69,805.86		
Savings Bank CD-9972	168,498.17		
Total Current Assets		388,084.09	
Property and Equipment			
Land	60,175.00		
Sewage Disposal Plant	381,050.00		
Operating Equipment	18,033.80		
Office Equipment	897.00		
Total Property and Equipment		460,155.80	
Other Assets			
Vehicles	500.00		
Accum. Depreciation - Prop	-369,940.62		
Total Other Assets		-369,440.62	
TOTAL ASSETS			**478,799.27**
LIABILITIES AND EQUITY			
Capital or Equity			
Invested in Captial Assets	253,170.10		
Unrestricted Net Assets	186,741.35		
NET PROFIT OR <LOSS>	38,887.82		
Total Capital or Equity		478,799.27	
TOTAL LIABILITIES AND EQUITY			**478,799.27**

Caspar South Water District

STATEMENT OF PROFIT AND LOSS

	From to 11/30/2025 to 11/30/2025	Year to Date As Of 11/30/2025
Revenue		
Annual Assessments	1,200.00	62,205.00
Interest Income	6.27	38.12
Total Revenue	1,206.27	62,243.12
Expenses		
Sewer Master	0.00	7,162.30
Maintenance & Repairs Ex	0.00	188.34
Utilities Expense	60.62	551.42
Printing	0.00	17.36
Bookkeeping and Accounting	0.00	4,095.00
Legal and Other Professional	0.00	3,005.00
Insurance	0.00	7,212.89
Dues & Fees	0.00	1,044.99
Office Supplies & Postage	0.00	78.00
Total Expenses	60.62	23,355.30
NET INCOME OR <LOSS>	**1,145.65**	**38,887.82**

Caspar South Water District

BALANCE SHEET

As of 12/31/2025

ASSETS			
Current Assets			
SBMC Checking	135,565.90		
Savings Bank Savings	69,814.66		
Savings Bank CD-9972-10-19-26	170,153.33		
Total Current Assets		375,533.89	
Property and Equipment			
Land	60,175.00		
Sewage Disposal Plant	381,050.00		
Operating Equipment	18,033.80		
Office Equipment	897.00		
Total Property and Equipment		460,155.80	
Other Assets			
Vehicles	500.00		
Accum. Depreciation - Prop	-369,940.62		
Total Other Assets		-369,440.62	
TOTAL ASSETS			**466,249.07**
LIABILITIES AND EQUITY			
Capital or Equity			
Invested in Captial Assets	253,170.10		
Unrestricted Net Assets	186,741.35		
NET PROFIT OR <LOSS>	26,337.62		
Total Capital or Equity		466,249.07	
TOTAL LIABILITIES AND EQUITY			**466,249.07**

Caspar South Water District

STATEMENT OF PROFIT AND LOSS

	From to 12/1/2025 to 12/31/2025	Year to Date As Of 12/31/2025
Revenue		
Annual Assessments	0.00	62,205.00
Interest Income	14.75	1,708.03
Total Revenue	14.75	63,913.03
Expenses		
Sewer Master	1,301.50	8,463.80
Maintenance & Repairs Ex	0.00	188.34
Utilities Expense	68.61	620.03
Printing	0.00	17.36
Bookkeeping and Accounting	475.00	4,570.00
Legal and Other Professional	1,695.00	4,700.00
Insurance	0.00	7,212.89
Dues & Fees	10,680.00	11,724.99
Office Supplies & Postage	0.00	78.00
Total Expenses	14,220.11	37,575.41
NET INCOME OR <LOSS>	**-14,205.36**	**26,337.62**

GENERAL LEDGER REPORT
From 7/1/2025 to 12/31/2025

Account	Dept	Description	Date	Check #	Current $	YTD $
2		**SBMC Checking**	**Beginning Balance**		**110,901.04**	
		SDRMA	07/31/25	2392	-7,212.89	
		Streamline	07/31/25	2393	-105.00	
		THOMPSON GAS	07/31/25	2394	-188.34	
		ComputAccount	07/31/25	2395	-375.00	
		AKEFF CONSTR SERVICES	07/31/25	2396	-1,144.60	
		Bank Rec	07/31/25		815.53	
		Streamline	08/31/25	2397	-105.00	
		ComputAccount	08/31/25	2398	-1,900.00	
		AKEFF CONTS	08/31/25	2399	-2,055.70	
		Bank Rec	08/31/25		56,178.17	
		LAFCO	09/30/25	2400	-141.99	
		CoUNTY OF MENDOCINO	09/30/25	2401	-378.00	
		Streamline	09/30/25	2402	-105.00	
		ComputAccount	09/30/25	2403	-550.00	
		United States Post Office	09/30/25	2404	-78.00	
		tHOMPSON GAS	09/30/25	2405	-106.80	
		THOMPSON GAS	09/30/25	2406	-106.80	
		AKEEF CONST.	09/30/25	2407	-1,050.00	
		Bank Rec	09/30/25		3,760.27	
		Streamline	10/31/25	2408	-105.00	
		ComputAccount	10/31/25	2409	-270.00	
		Stephen McCormank	10/31/25	2410	-17.36	
		AKEFF CONSTRU	10/31/25	2411	-1,412.00	
		Bank Rec	10/31/25		-3.12	
		Streamline	11/01/25	2413	-105.00	
		ComputAccount	11/01/25	2414	-1,000.00	
		O'CONNOR AND CO.	11/01/25	2415	-3,005.00	
		AKEFF CONT.	11/01/25	2416	-1,500.00	
		Bank Rec	11/30/25		1,145.65	
		Streamline	12/31/25	2417	-105.00	
		SWRCB	12/31/25	2412	-10,575.00	
		O' Connor & Co Audit	12/31/25	2419	-1,695.00	
		ComputAccount	12/31/25	2420	-475.00	
		Akeff Construction	12/31/25	2413	-1,301.50	
		Bank Rec	12/31/25		-62.66	
				Totals:	**24,664.86**	**135,565.90**
3		**Savings Bank Savings**	**Beginning Balance**		**69,797.06**	
		INTEREST	09/30/25		8.80	
		interest	12/31/25		8.80	
				Totals:	**17.60**	**69,814.66**
4		**Savings Bank CD-9972-10-19-26**	**Beginning Balance**		**168,498.17**	
		Cd interest	10/31/25		1,655.16	
				Totals:	**1,655.16**	**170,153.33**
210		**Land**	**Beginning Balance**		**60,175.00**	
				Totals:	**0.00**	**60,175.00**
220		**Sewage Disposal Plant**	**Beginning Balance**		**381,050.00**	

GENERAL LEDGER REPORT

From 7/1/2025 to 12/31/2025

Account	Dept	Description	Date	Check #	Current $	YTD $
				Totals:	**0.00**	**381,050.00**
230		**Operating Equipment**	**Beginning Balance**		**18,033.80**	
				Totals:	**0.00**	**18,033.80**
240		**Office Equipment**	**Beginning Balance**		**897.00**	
				Totals:	**0.00**	**897.00**
250		**Vehicles**	**Beginning Balance**		**500.00**	
				Totals:	**0.00**	**500.00**
260		**Accum. Depreciation - Prop**	**Beginning Balance**		**-369,940.62**	
				Totals:	**0.00**	**-369,940.62**
451		**Invested in Captial Assets**	**Beginning Balance**		**-253,170.10**	
				Totals:	**0.00**	**-253,170.10**
460		**Unrestricted Net Assets**	**Beginning Balance**		**-186,741.35**	
				Totals:	**0.00**	**-186,741.35**
501		**Annual Assessments**	**Beginning Balance**		**0.00**	
		Bank Rec	07/31/25		-900.00	
		Bank Rec	08/31/25		-56,265.00	
		Bank Rec	09/30/25		-3,840.00	
		Bank Rec	11/30/25		-1,200.00	
				Totals:	**-62,205.00**	**-62,205.00**
520		**Interest Income**	**Beginning Balance**		**0.00**	
		Bank Rec	07/31/25		-4.46	
		Bank Rec	08/31/25		-5.57	
		Bank Rec	09/30/25		-6.39	
		INTEREST	09/30/25		-8.80	
		Bank Rec	10/31/25		-6.63	
		Cd interest	10/31/25		-1,655.16	
		Bank Rec	11/30/25		-6.27	
		Bank Rec	12/31/25		-5.95	
		interest	12/31/25		-8.80	
				Totals:	**-1,708.03**	**-1,708.03**
601		**Sewer Master**	**Beginning Balance**		**0.00**	
		AKEFF CONSTR SERVICES	07/31/25	2396	1,144.60	
		AKEFF CONTS	08/31/25	2399	2,055.70	
		AKEEF CONST.	09/30/25	2407	1,050.00	
		AKEFF CONSTRU	10/31/25	2411	1,412.00	
		AKEFF CONT.	11/01/25	2416	1,500.00	
		Akeff Construction	12/31/25	2413	1,301.50	
				Totals:	**8,463.80**	**8,463.80**
610		**Maintenance & Repairs Ex**	**Beginning Balance**		**0.00**	
		THOMPSON GAS	07/31/25	2394	188.34	
				Totals:	**188.34**	**188.34**

GENERAL LEDGER REPORT
From 7/1/2025 to 12/31/2025

Account	Dept	Description	Date	Check #	Current $	YTD $
630		**Utilities Expense**	**Beginning Balance**		**0.00**	
		Bank Rec	07/31/25		88.93	
		Bank Rec	08/31/25		92.40	
		tHOMPSON GAS	09/30/25	2405	106.80	
		THOMPSON GAS	09/30/25	2406	106.80	
		Bank Rec	09/30/25		86.12	
		Bank Rec	10/31/25		9.75	
		Bank Rec	11/30/25		60.62	
		Bank Rec	12/31/25		68.61	
				Totals:	**620.03**	**620.03**
640		**Printing**	**Beginning Balance**		**0.00**	
		Stephen McCormank	10/31/25	2410	17.36	
				Totals:	**17.36**	**17.36**
660		**Bookkeeping and Accounting**	**Beginning Balance**		**0.00**	
		ComputAccount	07/31/25	2395	375.00	
		ComputAccount	08/31/25	2398	1,900.00	
		ComputAccount	09/30/25	2403	550.00	
		ComputAccount	10/31/25	2409	270.00	
		ComputAccount	11/01/25	2414	1,000.00	
		ComputAccount	12/31/25	2420	475.00	
				Totals:	**4,570.00**	**4,570.00**
670		**Legal and Other Professional**	**Beginning Balance**		**0.00**	
		O'CONNOR AND CO.	11/01/25	2415	3,005.00	
		O' Connor & Co Audit	12/31/25	2419	1,695.00	
				Totals:	**4,700.00**	**4,700.00**
675		**Insurance**	**Beginning Balance**		**0.00**	
		SDRMA	07/31/25	2392	7,212.89	
				Totals:	**7,212.89**	**7,212.89**
680		**Dues & Fees**	**Beginning Balance**		**0.00**	
		Streamline	07/31/25	2393	105.00	
		Streamline	08/31/25	2397	105.00	
		LAFCO	09/30/25	2400	141.99	
		CoUNTY OF MENDOCINO	09/30/25	2401	378.00	
		Streamline	09/30/25	2402	105.00	
		Streamline	10/31/25	2408	105.00	
		Streamline	11/01/25	2413	105.00	
		Streamline	12/31/25	2417	105.00	
		SWRCB	12/31/25	2412	10,575.00	
				Totals:	**11,724.99**	**11,724.99**
690		**Office Supplies & Postage**	**Beginning Balance**		**0.00**	
		United States Post Office	09/30/25	2404	78.00	
				Totals:	**78.00**	**78.00**

GENERAL LEDGER REPORT
From 7/1/2025 to 12/31/2025

Account Dept Description	Date	Check #	Current $	YTD $
		Total Balance		0.00