



# PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT

## Board Action Item

<b>MEETING DATE:</b>	April 24, 2025
<b>AGENDA ITEM:</b>	6B
<b>PRESENTER:</b>	Kristie Allen
<b>SUBJECT:</b>	Administration Report

### Report to the Board

*March ends with 75% of the fiscal year completed. Most items remain within budget, and the overall outlook for year-end is positive.*

*The new Ford F550 was delivered and placed in service. The truck was outfitted with safety lighting, small tools, and equipment. \$90,383 remains in the Equipment Replacement Budget.*

*Admin staff continues to audit customer accounts, update contact information, and perform other ongoing tasks. They also completed the data entry project to query the database for water usage by area. The entire staff worked on a team-building project to beautify the admin office with flowers, shrubs, and trees.*

*We continue to work with WIFA and USDA to keep projects and funding on schedule. The USDA is experiencing severe staff cuts, which have caused some administrative delays, but not any construction delays. WCGF projects continue as we look toward closing out Pine Cove and starting the Cemetery Rd/Robin Way waterline replacement project. Reimbursements are lagging several months behind. While the delay was anticipated, it forces the District to utilize carryover and reserve funds to continue the WCGF projects. The District can absorb the out-of-pocket costs without negatively affecting operations.*

**ATTACHMENT: Budget vs Actual Report, Cash Position Report, Balance Sheet, Operational Budget Report, Capital Improvement Project schedules, Billings Report**

Final Approved County Budget Comparison	7-1-2024 to 6-30-2025		CASH BASIS	QTR: 3	Month: 9	Mar-25
	Approved Board Budget Final Budget	Budget Revisions	Approved Budget	Actual Income	YTD Remaining	% Remaining
<b>CASH IN</b>						
Cash Carry Forward - Reserve Fund	\$270,000.00	\$0.00	\$270,000.00	\$270,000.00	\$270,000.00	
Capital Projects Carry Forward	\$600,000.00	\$0.00	\$600,000.00	\$600,000.00	\$600,000.00	
Property Tax Levies	\$1,027,215.00	\$0.00	\$1,027,215.00	\$749,668.59	\$277,546.41	27%
Customer Sales/Revenue from Water	\$2,600,000.00	\$0.00	\$2,600,000.00	\$2,047,427.74	\$552,572.26	21%
Miscellaneous Revenues	\$400,000.00	\$0.00	\$400,000.00	\$319,229.53	\$80,770.47	20%
WIFA/USDA Construction Loan	\$9,300,000.00	\$0.00	\$9,300,000.00	\$5,291,714.45	\$4,008,285.55	43%
WIFA/USDA Design Loan	\$300,000.00	\$0.00	\$300,000.00	\$49,225.10	\$250,774.90	84%
WIFA WC Grant Funds Program Spend Reimburesment	\$500,000.00	\$0.00	\$500,000.00	\$29,867.60	\$470,132.40	94%
Sales Tax on Revenues	\$178,500.00	\$0.00	\$178,500.00	\$135,592.81	\$42,907.19	24%
<b>TOTAL CASH IN FLOWS</b>	<b>\$15,175,715.00</b>	<b>\$0.00</b>	<b>\$15,175,715.00</b>	<b>\$9,492,725.82</b>	<b>\$6,552,989.18</b>	
	Approved Board Budget Fiscal Year	Budget Revisions	Revised Approved Budget	Actual Expense	YTD Remaining	% Remaining
<b>CASH OUT</b>						
Operations	\$435,000.00	\$0.00	\$435,000.00	\$308,026.76	\$126,973.24	29%
Field Labor & Burden	\$647,000.00	\$0.00	\$647,000.00	\$457,983.01	\$189,016.99	29%
Administration	\$600,500.00	\$0.00	\$600,500.00	\$424,624.74	\$175,875.26	29%
Admin - Professional Services (Legal/Audit)	\$267,625.00	\$0.00	\$267,625.00	\$502,451.27	-\$234,826.27	-88%
Capital Projects/Repairs PSWID (includes prior YR carryover)	\$512,059.00	\$0.00	\$512,059.00	\$129,474.51	\$382,584.49	75%
Capital Projects WC Grant Fund Match 25% (PYR carryover)	\$525,225.00	\$0.00	\$525,225.00	\$349,961.93	\$175,263.07	33%
Infrastructure Repairs	\$350,000.00	\$0.00	\$350,000.00	\$295,173.63	\$54,826.37	16%
Equipment Replacement	\$300,000.00	\$0.00	\$300,000.00	\$209,616.55	\$90,383.45	30%
WIFA/USDA CL	\$9,300,000.00	\$0.00	\$9,300,000.00	\$4,385,013.36	\$4,914,986.64	53%
WIFA/USDA DL	\$300,000.00	\$0.00	\$300,000.00	\$38,741.85	\$261,258.15	87%
WIFA WCGF PCW Program Spend 75%	\$500,000.00	\$0.00	\$500,000.00	\$1,049,258.24	-\$549,258.24	-110%
Debt Service - Land & Building Lease	\$24,000.00	\$0.00	\$24,000.00	\$18,000.00	\$6,000.00	25%
Debt Service - WIFA Loan -Principal & Interest	\$500,000.00	\$0.00	\$500,000.00	\$499,225.82	\$774.18	0%
Debt service - USDA Loan Principal & Interest	\$162,972.00	\$0.00	\$162,972.00	\$122,893.00	\$40,079.00	25%
Debt Service - USDA Loans Interest Only	\$111,537.00	\$0.00	\$111,537.00	\$48,785.45	\$62,751.55	56%
Debt Service - WIFA/USDA DL Interest Only (extended end date)	\$0.00	\$15,000.00	\$15,000.00	\$10,913.23	\$4,086.77	27%
Debt Service - WIFA/USDA CL Interest Only	\$175,000.00	-\$15,000.00	\$160,000.00	\$26,104.14	\$133,895.86	84%
Debt Service - USDA Reserve Account Contribution	\$16,297.00	\$0.00	\$16,297.00	\$16,297.00	\$0.00	0%
Sales Tax on Revenues	\$178,500.00	\$0.00	\$178,500.00	\$135,592.81	\$42,907.19	24%
<b>TOTAL CASH OUTFLOWS</b>	<b>\$14,905,715.00</b>	<b>\$0.00</b>	<b>\$14,905,715.00</b>	<b>\$9,028,137.30</b>	<b>\$5,877,577.70</b>	
Cash Carry Forward - Reserve Fund	\$270,000.00					
	<b>\$15,175,715.00</b>					
				\$464,588.52		
Based on Cash Flow reports						

Does not include Carry-forwards or WIFA/USDA Funding/Expenses

	YTD	Monthly Budget	Budget Amount	Budget Remaining	% Remaining		
<b>Operating Revenue</b>							
Base Rate/Water Sales	2,047,427.74	216,666.67	2,600,000.00	552,572.26	21%	Actual YTD	
Miscellaneous Fees	319,276.53	33,333.33	400,000.00	80,723.47	20%	Total revenue	3,263,959.67
<b>Total Operating revenue</b>	<b>2,366,704.27</b>	<b>250,000.00</b>	<b>3,000,000.00</b>	<b>633,295.73</b>	<b>21%</b>	Total expenses	4,578,747.61
<b>Non-Operating Revenue</b>							
Non-Operating Items*	147,586.81	-	-	(147,586.81)		Difference	(1,314,787.94)
Property Tax Levy	749,668.59	85,601.25	1,027,215.00	277,546.41	27%	Budget vs actual	
Total Non-Operating Revenue	897,255.40	85,601.25	1,027,215.00	129,959.60	13%	Budget	4,027,215.00
<b>Total Revenue</b>	<b>3,263,959.67</b>	<b>335,601.25</b>	<b>4,027,215.00</b>	<b>763,255.33</b>	<b>19%</b>	expenses to date	4,578,747.61
<b>Expenses</b>							
Operations - including WSA	271,321.57	36,250.00	435,000.00	163,678.43	38%	remaining	(551,532.61)
Field Labor/benefits/taxes	427,982.01	53,916.67	647,000.00	219,017.99	34%		
Admin All - (including labor/benefits/taxes)	424,684.74	50,041.67	600,500.00	175,815.26	29%	Carryforward	\$ 600,000.00
Professional Services	502,451.27	22,302.08	267,625.00	(234,826.27)	-88%	Cash available	\$ (714,787.94)
<b>Operations Total</b>	<b>1,626,439.59</b>	<b>162,510.42</b>	<b>1,950,125.00</b>	<b>323,685.41</b>	<b>17%</b>		
Infrastructure Repairs	295,173.63	29,166.67	350,000.00	54,826.37	16%		
Capital Projects	1,767,726.22	51,023.67	612,284.00	(1,155,442.22)	-189%		
Equipment Replacement	209,619.39	25,000.00	300,000.00	90,380.61	30%		
<b>Total Operating Expenses</b>	<b>3,898,958.83</b>	<b>267,700.75</b>	<b>3,212,409.00</b>	<b>(686,549.83)</b>	<b>-21%</b>		
<b>Debt Service</b>							
Building/Land Lease	18,000.00	2,000.00	24,000.00	6,000.00			
WIFA/USDA Loan	645,491.78	64,542.42	774,509.00	129,017.22	17%		
USDA Reserve	16,297.00	1,358.08	16,297.00	-	0%		
<b>Total Debt Service</b>	<b>679,788.78</b>	<b>67,900.50</b>	<b>814,806.00</b>	<b>135,017.22</b>	<b>17%</b>		
<b>Total Expenses</b>	<b>4,578,747.61</b>	<b>335,601.25</b>	<b>4,027,215.00</b>	<b>(551,532.61)</b>	<b>-14%</b>		
<b>Change in Net Position</b>	<b>(1,314,787.94)</b>		<b>-</b>	<b>(1,314,787.94)</b>		Dip in piggy bank	

Pine-Strawberry Water Improvement District  
Cash Position as of March 31, 2025 - Based on the Budget Report

	Monthly Cash In	Monthly Cash Out	Monthly Net	Budget Net Cash Position @ Month-End	Notes
Year FY 2020/2021	\$4,987,725	\$4,313,252	\$121,719	\$295,373	
Year FY 2021/2022	\$4,997,678	\$4,481,068	\$205,778	\$1,340,230	
Year FY 2022/2023	\$4,559,268	\$5,781,485	-\$1,222,217	\$820,601	
Year FY 2023/2024	\$11,644,892	\$10,835,208	\$809,684	\$809,650	
Beginning Cash Forward				\$870,000	
July	\$300,564	\$1,621,775	-\$1,321,211	-\$451,211	
August	\$2,070,220	\$1,098,328	\$971,892	\$520,681	
September	\$1,017,577	\$1,203,201	-\$185,624	\$335,057	
October	\$472,344	\$1,217,289	-\$744,945	-\$409,888	
November	\$1,422,432	\$832,732	\$589,700	\$179,812	
December	\$1,665,437	\$580,576	\$1,084,861	\$1,264,673	
January	\$620,964	\$841,979	-\$221,015	\$1,043,658	2
February	\$283,606	\$800,199	-\$516,593	\$527,065	
March	\$769,632	\$832,109	-\$62,477	\$464,588	
April					
May					
June					
YTD 2023/2024	\$8,622,776	\$9,028,188	(\$405,412)	\$520,681	

Reconciled Statement Balances	Bank Account Presentation	
	Beginning	Ending
PNC-Revenue Fund(Operations)	-\$56,317.84	\$103,104.75
PNC-Operations (Sweep Account)	\$2,922,065.55	\$2,245,283.29
Chase Bank - Warrant Account	\$238,758.22	\$285,290.12
PNC-Public Funds Account	\$139,161.78	\$139,386.35
PNC-Maintenance Reserve Fund	\$265,250.56	\$265,678.60
PNC-WIFA Operations	\$133,354.84	\$182,601.56
X-Press Bill Pay Transfer Account	\$90,243.55	\$1,969.69
Non-Restricted Account Balances	\$3,732,516.66	\$3,223,314.36
PNC Bank - Security Deposit	\$323,227.25	\$324,533.64
PNC-WIFA Reserve Account	\$643,836.28	\$644,875.24
Restricted Account Balances	\$967,063.53	\$969,408.88
Total Reconciled Balances	\$4,699,580.19	\$4,192,723.24
Bank Statement Balances	Ending	Ending
PNC-Revenue Fund(Operations)	\$25,938.00	\$25,000.00
PNC-Operations (Sweep Account)	\$2,922,065.55	\$2,245,283.29
Chase Bank - Warrant Account	\$238,758.22	\$285,290.12
PNC-Public Funds Account	\$139,161.78	\$139,386.35
PNC-Maintenance Reserve Fund	\$265,250.56	\$265,678.60
PNC-WIFA Operations	\$133,354.84	\$182,601.56
X-Press Bill Pay Transfer Account	\$88,076.66	\$71,868.86
Non-Restricted Account Balances	\$3,812,605.61	\$3,215,108.78
PNC Bank - Security Deposit	\$324,037.91	\$325,213.75
PNC-WIFA Reserve Account	\$643,836.28	\$644,875.24
Restricted Account Balances	\$967,874.19	\$970,088.99
Total Statement Balances	\$4,780,479.80	\$4,185,197.77

Notes:  
 (1) Cash in: Revenues from Water, Misc. Fees, Property Tax Levy, Sales Tax and Funding Administration, Operations, Sales Tax, Loan Payments & Capital Projects  
 Cash Out: Operations, Warrant, Public Funds, Maintenance Reserve, WIFA Operations and X-Press Bill Pay  
 Non-restricted Accounts: Balance forward is the Cash Carryforward Accounts from the Budget Report

(2) Balance Forward

**Pine-Strawberry WID**  
**Standard Financial Report**  
**PSWID - 03/01/2025 to 03/31/2025**  
**75.00% of the fiscal year has expired**

	March Actual	2025 YTD Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
10000 PNC-Checking - Operations Account	159,422.59	103,104.75
10001 Gila County Warrant Acct Chase	46,531.90	285,290.12
10003 PNC-Restricted Cust. Sec Dep	1,306.39	324,533.64
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-Public Funds Interest Checking-USDA	224.57	139,386.35
10008 PNC-MM Sweep Acct	(676,782.26)	2,245,283.29
10011 PNC-MM-Reserve Funds Acct	428.04	265,678.60
10014 PNC-WIFA Operations Acct	49,246.72	182,601.56
10015 PNC-WIFA Reserve Restricted Acct	1,038.96	644,875.24
10100 Xpress Bill Pay Clearing	(88,273.86)	1,969.69
<b>Total Cash and cash equivalents</b>	<b>(506,856.95)</b>	<b>4,193,123.24</b>
<b>Receivables</b>		
12006 Accounts Receivable	(2,476.17)	217,566.48
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(98.78)	10,667.22
<b>Total Receivables</b>	<b>(2,574.95)</b>	<b>223,431.37</b>
<b>Other current assets</b>		
14001 Security Dep Admin Bldg Lease	0.00	699.60
14004 Prepaid Expenses	(193.19)	49,855.41
16000 Inventory-Parts in Warehouse	8,032.20	395,025.63
<b>Total Other current assets</b>	<b>7,839.01</b>	<b>445,580.64</b>
<b>Total Current Assets</b>	<b>(501,592.89)</b>	<b>4,862,135.25</b>
<b>Non-Current Assets</b>		
<b>Capital assets</b>		
<b>Work in Process</b>		
16020 PSWID Construction in Progress	0.00	24,750.00
16030 USDA Construction in Progress	89,461.36	14,658,690.66
16040 WCGF Grant CIP	429,637.51	1,399,269.38
<b>Total Work in Process</b>	<b>519,098.87</b>	<b>16,082,710.04</b>
<b>Property</b>		
16110 Land	0.00	300,758.09
16210 Buildings	0.00	389,697.72
16310 Leasehold Improvements	0.00	41,883.28
16410 Infrastructure	0.00	14,002,513.69
16610 Vehicles & Equipment	88,259.00	1,045,663.36
16620 Computers Hardware & Software	0.00	53,291.41
<b>Total Property</b>	<b>88,259.00</b>	<b>15,833,807.55</b>
<b>Accumulated depreciation</b>		
17210 AccDpn Buildings	2,012.97	126,579.93
17310 AccDpn Leasehold Improvements	463.13	20,778.92
17410 AccDpn Infrastructure	47,824.91	4,884,961.15
17610 AccDpn Vehicles & Equipment	8,894.48	348,817.40
17620 AccDpn Computers Hardware & Software	110.06	47,715.44
<b>Total Accumulated depreciation</b>	<b>59,305.55</b>	<b>5,428,852.84</b>
<b>Total Capital assets</b>	<b>548,052.32</b>	<b>26,487,664.75</b>
<b>Other non-current assets</b>		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(495,164.44)
14007 Right-to-Use Lease	0.00	108,151.39
14007A Amortization of Leases	(1,889.26)	(82,670.86)
<b>Total Other non-current assets</b>	<b>(4,509.18)</b>	<b>787,868.09</b>
<b>Total Non-Current Assets</b>	<b>543,543.14</b>	<b>27,275,532.84</b>
<b>Total Assets:</b>	<b>41,950.25</b>	<b>32,137,668.09</b>
<b>Liabilities and Fund Equity:</b>		
<b>Liabilities:</b>		

**Pine-Strawberry WID**  
**Standard Financial Report**  
**PSWID - 03/01/2025 to 03/31/2025**  
**75.00% of the fiscal year has expired**

	<u>March Actual</u>	<u>2025 YTD Actual</u>
<b>Accounts payable</b>		
20000 Accounts Payable	(488,503.48)	646,559.48
<b>Total Accounts payable</b>	<u>(488,503.48)</u>	<u>646,559.48</u>
<b>Other Current Liabilities</b>		
24001 Compensated PTO	0.00	22,212.41
24101 Refundable Customer Deposits	1,200.00	327,632.54
25500 Sales Tax Payable	178.06	14,236.45
25510 Retention Payable	24,786.58	133,096.44
25511 ACC/CRI/HIP	(5.89)	(261.57)
25514 Vol Term Life Ins.	(35.92)	(92.89)
25515 Legal Shield	(0.01)	20.31
<b>Total Other Current Liabilities</b>	<u>26,122.82</u>	<u>496,843.69</u>
<b>Long-term liabilities</b>		
25005 WIFA Note Payable	0.00	5,611,372.19
25007 USDA Note Payable	0.00	4,949,911.75
25008 WIFA/USDA Construction Loan Payable	453,600.48	13,021,975.22
25013 Right-To-Use Leases	(1,906.17)	29,103.58
<b>Total Long-term liabilities</b>	<u>451,694.31</u>	<u>23,612,362.74</u>
<b>Total Liabilities:</b>	<u>(10,686.35)</u>	<u>24,755,765.91</u>
<b>Fund Balance</b>		
<b>Net income</b>		
30000 Retained Earnings	52,636.60	7,381,902.18
<b>Total Net income</b>	<u>52,636.60</u>	<u>7,381,902.18</u>
<b>Total Fund Balance</b>	<u>52,636.60</u>	<u>7,381,902.18</u>
<b>Total Liabilities and Fund Equity:</b>	<u>41,950.25</u>	<u>32,137,668.09</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

**Pine-Strawberry WID**  
**Operational Budget Report**  
**PSWID - 07/01/2024 to 03/31/2025**  
**75.00% of the fiscal year has expired**

	March Actual	2025 YTD	2025 Budget	Remaining Budget	% Earned/ Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
<b>Water Fees</b>					
50201 Water Base Fees	194,067.28	1,738,098.66	2,173,022.00	434,923.34	79.99%
50201A Excess Gallon Fees-Tier 1	6,888.33	70,925.76	95,178.00	24,252.24	74.52%
50201B Excess Gallon Fees-Tier 2	4,095.25	55,912.46	76,060.00	20,147.54	73.51%
50201C Excess Gallon Fees-Tier 3	4,079.68	65,615.78	93,940.00	28,324.22	69.85%
50201D Excess Gallon Fees-Tier 4	5,944.06	116,875.08	161,800.00	44,924.92	72.23%
<b>Total Water Fees</b>	<b>215,074.60</b>	<b>2,047,427.74</b>	<b>2,600,000.00</b>	<b>552,572.26</b>	<b>78.75%</b>
<b>Property Tax</b>					
50300 Property Tax Levy	46,237.03	749,668.59	1,027,214.00	277,545.41	72.98%
<b>Total Property Tax</b>	<b>46,237.03</b>	<b>749,668.59</b>	<b>1,027,214.00</b>	<b>277,545.41</b>	<b>72.98%</b>
<b>Other Water Fees</b>					
50200 Misc Other Fees	119.32	24,067.83	6,000.00	(18,067.83)	401.13%
50202 Establishment Fee-Water	1,300.00	17,250.00	22,000.00	4,750.00	78.41%
50203 Lateral Fee	15,000.00	123,600.00	170,000.00	46,400.00	72.71%
50204 Turn H2O OFF/ON Cust Request	0.00	0.00	150.00	150.00	0.00%
50205 Re-Establishment	0.00	0.00	400.00	400.00	0.00%
50207 Reconnection Fee	0.00	100.00	300.00	200.00	33.33%
50208 Meter Re-Installation	0.00	0.00	500.00	500.00	0.00%
50209 Hook-Up Fee Income	15,000.00	136,900.00	182,000.00	45,100.00	75.22%
50210 Meter Re-Read Fee	0.00	0.00	100.00	100.00	0.00%
50212 After Hours Service Fee	0.00	250.00	250.00	0.00	100.00%
50214 Data Log Fee	0.00	0.00	50.00	50.00	0.00%
50215 On W/O Notice Fee	0.00	0.00	0.00	0.00	0.00%
<b>Total Other Water Fees</b>	<b>31,419.32</b>	<b>302,167.83</b>	<b>381,750.00</b>	<b>79,582.17</b>	<b>79.15%</b>
<b>Miscellaneous Fees</b>					
50101 Late Fees	1,544.45	15,831.70	17,500.00	1,668.30	90.47%
50102 NSF Checks	240.00	1,230.00	750.00	(480.00)	164.00%
<b>Total Miscellaneous Fees</b>	<b>1,784.45</b>	<b>17,061.70</b>	<b>18,250.00</b>	<b>1,188.30</b>	<b>93.49%</b>
<b>Total Operating income</b>	<b>294,515.40</b>	<b>3,116,325.86</b>	<b>4,027,214.00</b>	<b>910,888.14</b>	<b>77.38%</b>
<b>Operating expense</b>					
<b>Administration</b>					
<b>Other Admin Expenses</b>					
60003.1 Admin Other - Bank Charges	1,962.31	12,958.26	16,000.00	3,041.74	80.99%
60003.2 Admin Other - Insurance General	2,447.06	23,291.16	25,500.00	2,208.84	91.34%
60003.3 Admin Other - Postage-General (Not Billings)	109.76	1,060.52	1,800.00	739.48	58.92%
60003.4 Admin Other - Dues and Subscriptions	149.47	831.24	800.00	(31.24)	103.91%
60003.5 Admin Other - Travel/Meal/Training	0.00	342.07	1,500.00	1,157.93	22.80%
60003.6 Admin Other - Supplies/Printing-Admin	675.43	7,821.25	13,500.00	5,678.75	57.94%
60003.9 Admin Other - Lien Related Fees	0.00	0.00	0.00	0.00	0.00%
<b>Total Other Admin Expenses</b>	<b>5,344.03</b>	<b>46,304.50</b>	<b>59,100.00</b>	<b>12,795.50</b>	<b>78.35%</b>
<b>Outside Source Fees</b>					
60002.1 Outside Source - On Line Billing Portal	2,053.70	15,698.47	22,000.00	6,301.53	71.36%
60002.3 Outside Source - Merchant Credit Card Fees	1,565.32	14,120.15	20,000.00	5,879.85	70.60%
60002.6 Outside Source - Drug Testing	0.00	107.10	200.00	92.90	53.55%
60002.8 Outside Source - Mailings-Customer Billings	2,219.46	15,558.77	22,000.00	6,441.23	70.72%
60002.92 Outside Source - Public Notices	695.56	5,308.28	6,000.00	691.72	88.47%
60002.94 Outside Source - Website Maintenance	473.34	3,753.33	8,000.00	4,246.67	46.92%
60002.95 Outside Source - Advertisements	0.00	399.00	284.00	(115.00)	140.49%
60002.97 Outside Source - Election Expenses	0.00	1,170.00	5,000.00	3,830.00	23.40%
<b>Total Outside Source Fees</b>	<b>7,007.38</b>	<b>56,115.10</b>	<b>83,484.00</b>	<b>27,368.90</b>	<b>67.22%</b>
<b>Administration Office Expenses</b>					
60001.2 Admin Office - Electric, Propane & Water-Admi	1,224.24	7,645.70	17,000.00	9,354.30	44.97%
60001.3 Admin Office - Small Equipment / Furniture	113.78	3,096.78	5,500.00	2,403.22	56.31%
60001.4 Admin Office - Telephone/Ans. Serv./Internet	549.18	6,967.79	10,000.00	3,032.21	69.68%
60001.5 Admin Office-Janitorial/Trash/Security/Mainten	74.98	3,899.85	6,200.00	2,300.15	62.90%
60001.7 Admin Office - Equipment Repairs/Maint. Adm.	7.45	40.93	50.00	9.07	81.86%
60001.8 Admin Office - Computer/Software/IT Expense	4,016.90	53,099.77	81,000.00	27,900.23	65.56%
<b>Total Administration Office Expenses</b>	<b>5,986.53</b>	<b>74,750.82</b>	<b>119,750.00</b>	<b>44,999.18</b>	<b>62.42%</b>
<b>Admin Employer Taxes and Benefits</b>					

**Pine-Strawberry WID**  
**Operational Budget Report**  
**PSWID - 07/01/2024 to 03/31/2025**  
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	March Actual	2025 YTD	2025 Budget	Remaining Budget	% Earned/ Used
6009A Admin - Employment Taxes-SS	747.19	11,093.18	14,110.00	3,016.82	78.62%
6009B Admin - Employment Taxes-Med	174.75	2,594.37	3,300.00	705.63	78.62%
6009C Admin - Employment Taxes-FUTA	0.00	167.99	236.00	68.01	71.18%
6009D Admin - Employment Taxes-SUTA	0.00	388.19	865.00	476.81	44.88%
6009E Admin - Workmens Comp Insurance	16.66	150.02	200.00	49.98	75.01%
6009F Admin - Employer Insurance Benefit Liability	2,999.44	33,612.30	46,500.00	12,887.70	72.28%
6009G Admin - Payroll Processing Fees/ADP	442.79	4,589.30	6,200.00	1,610.70	74.02%
6009H Admin - Retirement Benefit-Admin	361.38	5,419.51	7,803.00	2,383.49	69.45%
6009I Admin - HSA Benefit-Admin	249.96	2,916.20	4,000.00	1,083.80	72.91%
<b>Total Admin Employer Taxes and Benefits</b>	<b>4,992.17</b>	<b>60,931.06</b>	<b>83,214.00</b>	<b>22,282.94</b>	<b>73.22%</b>
<b>Administrative Labor</b>					
60004.1 Admin Labor - District Manager	0.00	59,106.08	82,400.00	23,293.92	71.73%
60004.3 Admin Labor - Accounting Assistant	4,698.78	44,991.32	61,000.00	16,008.68	73.76%
60004.4 Admin Labor - C S Rep 1	3,504.07	33,878.04	45,537.00	11,658.96	74.40%
60004.7 Admin Labor - Accountant	5,421.13	48,547.82	66,015.00	17,467.18	73.54%
<b>Total Administrative Labor</b>	<b>13,623.98</b>	<b>186,523.26</b>	<b>254,952.00</b>	<b>68,428.74</b>	<b>73.16%</b>
<b>Total Administration</b>	<b>36,954.09</b>	<b>424,624.74</b>	<b>600,500.00</b>	<b>175,875.26</b>	<b>70.71%</b>
<b>Admin - Professional Services, etc.</b>					
70001 ADMIN - Accountant Fees-Audit	0.00	23,625.00	23,625.00	0.00	100.00%
70004.1 ADMIN - Litigation Expenses	0.00	7,005.50	20,000.00	12,994.50	35.03%
70004.2 ADMIN - Legal Fees - General	2,541.50	19,242.50	22,000.00	2,757.50	87.47%
70004.3 ADMIN - Legal Fees - Condemnation	37,603.85	452,402.15	200,000.00	(252,402.15)	226.20%
70006 ADMIN - Supplies	0.00	176.12	500.00	323.88	35.22%
70011 ADMIN - Other Professional Fees	0.00	0.00	1,500.00	1,500.00	0.00%
<b>Total Admin - Professional Services, etc.</b>	<b>40,145.35</b>	<b>502,451.27</b>	<b>267,625.00</b>	<b>(234,826.27)</b>	<b>187.74%</b>
<b>Operations</b>					
<b>Professional Services</b>					
80008.1 Ops Prof Svc - Survey Costs	0.00	0.00	1,000.00	1,000.00	0.00%
80008.2 Ops Prof Svc - Field Related Software Progra	97.71	390.87	7,200.00	6,809.13	5.43%
80008.4 Ops Prof Svc - Blue Stake Service Water	0.00	424.18	500.00	75.82	84.84%
80008.6 Ops Prof Svc - Generator Maintenance/Repair	6,869.21	12,654.01	13,000.00	345.99	97.34%
80008.7 Ops Prof Svc- Engineering	600.00	600.00	1,000.00	400.00	60.00%
80008.8 Ops Prof Svc - Electric & Outside Services	497.00	10,351.23	43,000.00	32,648.77	24.07%
<b>Total Professional Services</b>	<b>8,063.92</b>	<b>24,420.29</b>	<b>65,700.00</b>	<b>41,279.71</b>	<b>37.17%</b>
<b>Field Expenses</b>					
80040.1 Field Exp - Storage Unit	0.00	0.00	600.00	600.00	0.00%
80040.2 Field Exp - Equipment Rental-Field	0.00	2,140.76	2,500.00	359.24	85.63%
80040.3 Field Exp - Tools/Field Expense	3,802.90	30,691.41	43,500.00	12,808.59	70.55%
80040.4 Field Exp - Water/Supplies for Outages	0.00	0.00	100.00	100.00	0.00%
80040.5 Field Exp - Landscape/Firewise	1,270.78	1,339.64	3,500.00	2,160.36	38.28%
80040.6 Field Exp - Equipment	0.00	10,339.19	10,500.00	160.81	98.47%
<b>Total Field Expenses</b>	<b>5,073.68</b>	<b>44,511.00</b>	<b>60,700.00</b>	<b>16,189.00</b>	<b>73.33%</b>
<b>Field Office Expenses</b>					
80037.1 Field Office - Phone/Electric/Water	0.00	0.00	0.00	0.00	0.00%
80037.1B Field Office - Subscriptions	0.00	415.25	1,355.00	939.75	30.65%
80037.4 Field Office - Certification/Training Expenses	119.98	2,723.89	3,033.00	309.11	89.81%
80037.7 Field Office - Cell Phones & Communications	57.01	502.65	1,200.00	697.35	41.89%
80037.8 Field Office - Mileage/Meals/Travel/Gear	992.62	11,766.35	17,500.00	5,733.65	67.24%
<b>Total Field Office Expenses</b>	<b>1,169.61</b>	<b>15,408.14</b>	<b>23,088.00</b>	<b>7,679.86</b>	<b>66.74%</b>
<b>Field Vehicle &amp; Equipment Costs</b>					
80036.1 Autos & Eqpt - Fuel Expense	2,150.05	24,581.26	35,000.00	10,418.74	70.23%
80036.2 Autos & Eqpt - Maintain & Repair	1,208.02	4,239.34	6,000.00	1,760.66	70.66%
80036.20 Autos & Eqpt Maint- Bobcat E60 ID1621	0.00	196.29	1,000.00	803.71	19.63%
80036.201 Autos & Eqpt Maint- Big Tex Tilt Trailer ID16	0.00	0.00	150.00	150.00	0.00%
80036.203 Autos & Eqpt- Maint - Vactor Trailer	0.00	0.00	0.00	0.00	0.00%
80036.204 Autos & Eqpt- Maint - Skid Steer	0.00	5,153.82	6,000.00	846.18	85.90%
80036.205 Autos & Eqpt Maint - Big Tex 19FT ID6476	798.88	798.88	150.00	(648.88)	532.59%
80036.206 Autos & Eqpt Maint - 2022 Tool Trlr ID2202	0.00	0.00	1,000.00	1,000.00	0.00%
80036.207 Autos & Eqpt Maint - VX50 Vac Trailer ID532	0.00	3,811.08	4,500.00	688.92	84.69%
80036.21 Autos & Eqpt Maint - Back Hoe ID1542	0.00	422.69	0.00	(422.69)	0.00%
80036.23 Autos & Eqpt Maint - #4 2018 F-350 ID5957	0.00	4,824.46	6,250.00	1,425.54	77.19%
80036.24 Autos & Eqpt Maint - #6 2018 F-150 ID7745	0.00	6,471.91	1,500.00	(4,971.91)	431.46%



**Pine-Strawberry WID**  
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	March Actual	2025 YTD	2025 Budget	Remaining Budget	% Earned/ Used
80036.28 Autos & Eqpt Maint - #8 2005 Silverado ID391	0.00	0.00	0.00	0.00	0.00%
80036.30 Autos & Eqpt Maint - #5 2015 F-350 ID9057	0.00	1,028.60	0.00	(1,028.60)	0.00%
80036.31 Autos & Eqpt Maint - #7 2019 Frontier ID6552	5,003.41	12,302.94	500.00	(11,802.94)	2,460.59%
80036.32 Autos & Eqpt Maint - #1 2022 F-350XL VIN45	0.00	4,349.15	2,000.00	(2,349.15)	217.46%
80036.33 Autos & Eqpt Maint - 2023 Kubota ID6864	0.00	0.00	680.00	680.00	0.00%
80036.34 Autos & Eqpt Maint - #2 2022 F250 ID9096	0.00	1,443.27	3,000.00	1,556.73	48.11%
80036.35 Autos & Eqpt Maint - #3 2022 F250 ID9099	0.00	1,443.27	3,000.00	1,556.73	48.11%
80036.36 Autos & Eqpt Maint - 2023 F750 ID8932	0.00	1,125.63	3,850.00	2,724.37	29.24%
80036.4 Autos & Eqpt - License Fees	0.00	0.00	0.00	0.00	0.00%
80036.5 Autos & Eqpt - Insurance Fees	1,279.12	11,108.64	13,270.00	2,161.36	83.71%
<b>Total Field Vehicle &amp; Equipment Costs</b>	<b>10,439.48</b>	<b>83,301.23</b>	<b>87,850.00</b>	<b>4,548.77</b>	<b>94.82%</b>
<b>Wells, Tanks, Infrastructure</b>					
<b>Water Share All</b>					
80007.1 Water Share - Agreements	0.00	11,525.50	17,000.00	5,474.50	67.80%
80007.2 Water Share - Electricity	591.79	7,211.29	9,000.00	1,788.71	80.13%
80007.3 Water Share - Improvements/Parts/Maintenan	0.00	234.13	5,000.00	4,765.87	4.68%
<b>Total Water Share All</b>	<b>591.79</b>	<b>18,970.92</b>	<b>31,000.00</b>	<b>12,029.08</b>	<b>61.20%</b>
<b>Well Expense All</b>					
80004.1 Well - Labor	0.00	0.00	828.00	828.00	0.00%
80004.5 Well - Chemicals/Supplies Water	0.00	9,697.76	10,000.00	302.24	96.98%
<b>Total Well Expense All</b>	<b>0.00</b>	<b>9,697.76</b>	<b>10,828.00</b>	<b>1,130.24</b>	<b>89.56%</b>
<b>Environmental</b>					
80005.1 Environ - Testing Lab/Regulatory Fees H2O	355.00	4,346.48	7,657.00	3,310.52	56.76%
80005.2 Environ - Licenses/Permits/Fees	715.59	7,019.35	9,105.00	2,085.65	77.09%
<b>Total Environmental</b>	<b>1,070.59</b>	<b>11,365.83</b>	<b>16,762.00</b>	<b>5,396.17</b>	<b>67.81%</b>
<b>Infrastructure All</b>					
80002.1 Infrastructure - Asphalt-Landscape Repairs	5,731.98	83,451.31	127,000.00	43,548.69	65.71%
80002.2 Infrastructure - Meters & Meter Related Expe	1,210.66	37,167.48	50,000.00	12,832.52	74.33%
80002.3 Infrastructure - Pumps/Motors/Etc.	0.00	10,423.21	35,000.00	24,576.79	29.78%
80002.5 Infrastructure - Hydrant Expenses	0.00	0.00	8,000.00	8,000.00	0.00%
80002.6 Infrastructure - Pipe/Related Expenses	26,910.39	120,899.97	130,000.00	9,100.03	93.00%
<b>Total Infrastructure All</b>	<b>33,853.03</b>	<b>251,941.97</b>	<b>350,000.00</b>	<b>98,058.03</b>	<b>71.98%</b>
<b>Tanks All</b>					
80003.2 Tanks - Level Monitoring	235.49	1,721.28	2,600.00	878.72	66.20%
80003.3 Tanks - Telephones-Pumps	0.00	3,565.62	4,877.00	1,311.38	73.11%
80003.4 Tanks - Monitoring Equipment	0.00	1,485.41	600.00	(885.41)	247.57%
<b>Total Tanks All</b>	<b>235.49</b>	<b>6,772.31</b>	<b>8,077.00</b>	<b>1,304.69</b>	<b>83.85%</b>
<b>Other</b>					
80001.1 Wells-Tanks-Booster:Electricity Wells	8,926.94	92,815.79	125,000.00	32,184.21	74.25%
80001.2 Wells-Tanks-Boosters: Propane	0.00	416.00	2,252.00	1,836.00	18.47%
80001.3 Wells-Tanks-Boosters: Parts	0.00	2,743.67	3,243.00	499.33	84.60%
80001.4 Wells-Tanks-Boosters: General Engineering	0.00	0.00	500.00	500.00	0.00%
<b>Total Other</b>	<b>8,926.94</b>	<b>95,975.46</b>	<b>130,995.00</b>	<b>35,019.54</b>	<b>73.27%</b>
<b>Total Wells, Tanks, Infrastructure</b>	<b>44,677.84</b>	<b>394,724.25</b>	<b>547,662.00</b>	<b>152,937.75</b>	<b>72.07%</b>
<b>Field Labor &amp; Employer Taxes/Benefits</b>					
<b>Field Labor</b>					
80010.01 Field - Utility Operator 1	4,262.00	41,421.56	45,760.00	4,338.44	90.52%
80010.02 Field - Utility Operator 2	2,267.10	33,450.08	42,848.00	9,397.92	78.07%
80010.03 Field - Utility Operator 3	5,616.00	54,617.32	74,984.00	20,366.68	72.84%
80010.04 Field - Utility Operator 4	0.00	6,710.28	6,711.00	0.72	99.99%
80010.05 Field - Utility Operator 5	3,706.50	29,591.75	44,519.00	14,927.25	66.47%
80010.10 Field - OT Expense	0.00	0.00	65,000.00	65,000.00	0.00%
80010.12 Field - Utility Operator 12	3,965.00	38,173.31	42,848.00	4,674.69	89.09%
80010.13 Field - Utility Operator 13	4,629.76	38,568.81	49,088.00	10,519.19	78.57%
80010.14 Field - Utility Operator 14	6,368.27	56,117.45	66,050.00	9,932.55	84.96%
80010.15 Field - Utility Operator 15	6,499.49	55,714.68	60,972.00	5,257.32	91.38%
<b>Total Field Labor</b>	<b>37,314.12</b>	<b>354,365.24</b>	<b>498,780.00</b>	<b>144,414.76</b>	<b>71.05%</b>
<b>Field Employer Taxes &amp; Benefits</b>					
80009A Field - Employment Taxes-SS	2,181.70	21,745.18	29,500.00	7,754.82	73.71%
80009B Field - Employment Taxes-Med	510.24	5,085.57	7,300.00	2,214.43	69.67%
80009C Field - Employment Taxes-FUTA	0.00	377.99	550.00	172.01	68.73%

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80009D Field - Employment Taxes-SUTA	5.75	974.22	2,000.00	1,025.78	48.71%
80009E Field - Workmens Comp Insurance	596.91	5,372.27	7,234.00	1,861.73	74.26%
80009F Field - Employer Insurance Benefit Liability	6,508.28	58,639.40	86,221.00	27,581.60	68.01%
80009G.2 Field - Authorized Deduction	0.00	(696.51)	0.00	696.51	0.00%
80009H Field - Retirement Benefit Liability	626.25	6,287.25	7,415.00	1,127.75	84.79%
80009I Field - HSA Benefit	666.56	5,832.40	8,000.00	2,167.60	72.91%
<b>Total Field Employer Taxes &amp; Benefits</b>	<b>11,095.69</b>	<b>103,617.77</b>	<b>148,220.00</b>	<b>44,602.23</b>	<b>69.91%</b>
<b>Total Field Labor &amp; Employer Taxes/Benefits</b>	<b>48,409.81</b>	<b>457,983.01</b>	<b>647,000.00</b>	<b>189,016.99</b>	<b>70.79%</b>
<b>Total Operations</b>	<b>117,834.34</b>	<b>1,020,347.92</b>	<b>1,432,000.00</b>	<b>411,652.08</b>	<b>71.25%</b>
<b>Depreciation Expense</b>					
<b>Depreciation Expense-Operations</b>					
80050 Depreciation Expense-Operations	59,195.49	515,336.14	680,000.00	164,663.86	75.78%
<b>Total Depreciation Expense-Operations</b>	<b>59,195.49</b>	<b>515,336.14</b>	<b>680,000.00</b>	<b>164,663.86</b>	<b>75.78%</b>
<b>Depreciation Expense-Admin</b>					
60030 Depreciation Expense-Admin	110.06	990.54	8,500.00	7,509.46	11.65%
60030A Amortized Deferred Acq Charges	2,619.92	23,579.28	31,439.00	7,859.72	75.00%
60030B Amortized Right-to-Use Leases	1,889.26	17,125.10	22,000.00	4,874.90	77.84%
<b>Total Depreciation Expense-Admin</b>	<b>4,619.24</b>	<b>41,694.92</b>	<b>61,939.00</b>	<b>20,244.08</b>	<b>67.32%</b>
<b>Total Depreciation Expense</b>	<b>63,814.73</b>	<b>557,031.06</b>	<b>741,939.00</b>	<b>184,907.94</b>	<b>75.08%</b>
<b>Total Operating expense</b>	<b>258,748.51</b>	<b>2,504,454.99</b>	<b>3,042,064.00</b>	<b>537,609.01</b>	<b>82.33%</b>
<b>Total Income From Operations:</b>	<b>35,766.89</b>	<b>611,870.87</b>	<b>985,150.00</b>	<b>373,279.13</b>	<b>62.11%</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
50401 Accounting Credit	142.74	1,385.40	2,040.00	654.60	67.91%
50402 Insurance Claim	0.00	4,854.09	0.00	(4,854.09)	0.00%
50403 Interest-Property Taxes	196.09	4,246.19	4,500.00	253.81	94.36%
50409 Gain/loss from retired assets	0.00	2,597.66	0.00	(2,597.66)	0.00%
50411 Restitution Payments	1,205.00	10,879.85	13,500.00	2,620.15	80.59%
50412 Interest-Public Funds/WIFA Reserve Accounts	8,139.70	95,072.96	102,004.00	6,931.04	93.21%
50413 Water Conservation Grant - WIFA	7,280.01	29,867.60	0.00	(29,867.60)	0.00%
<b>Total Non-operating income</b>	<b>16,963.54</b>	<b>148,903.75</b>	<b>122,044.00</b>	<b>(26,859.75)</b>	<b>122.01%</b>
<b>Non-operating expense</b>					
10102 Gain/Loss on Disposal of Assets	0.00	(31,200.00)	0.00	31,200.00	0.00%
10103 Bad Debt Expense	0.00	2,094.54	0.00	(2,094.54)	0.00%
10107 WIFA Interest	0.00	20,403.89	0.00	(20,403.89)	0.00%
10108 WIFA Finance Charges	0.00	42,085.29	0.00	(42,085.29)	0.00%
10110 USDA Interest	0.00	42,805.31	0.00	(42,805.31)	0.00%
10111 Right-to-Use Lease Interest	93.83	932.76	2,000.00	1,067.24	46.64%
10112 WIFA INTERIM - Interest	0.00	48,785.45	0.00	(48,785.45)	0.00%
<b>Total Non-operating expense</b>	<b>93.83</b>	<b>125,907.24</b>	<b>2,000.00</b>	<b>(123,907.24)</b>	<b>6,295.36%</b>
<b>Total Non-Operating Items:</b>	<b>16,869.71</b>	<b>22,996.51</b>	<b>120,044.00</b>	<b>97,047.49</b>	<b>19.16%</b>
<b>Total Income or Expense</b>	<b>52,636.60</b>	<b>634,867.38</b>	<b>1,105,194.00</b>	<b>470,326.62</b>	<b>57.44%</b>



<b>WIFA WATER CONSERVATION GRANT PROJECTS, FUNDING AND COSTS FY23 thru FY26</b>				
<b>Fiscal Year to Date Thru June 2025</b>				
	<b>PER APPROVED</b>	<b>Disbursements</b>	<b>Funding Received</b>	
<b>Uses by Budget Item</b>	<b>GRANT</b>	<b>To Date</b>	<b>To Date</b>	<b>Total Funding Due</b>
		<b>6/30/2025</b>	<b>6/30/2025</b>	<b>Date 6/30/2025</b>
<b>Construction &amp; Non-Construction-Grant Portion</b>	<b>\$1,575,675.00</b>	<b>\$998,886.28</b>	<b>\$29,867.60</b>	<b>\$969,018.68</b>
<b>Construction &amp; Non-Construction-District Portion</b>	<b>\$525,225.00</b>	<b>\$332,962.15</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Funding Budget</b>	<b>\$2,100,900.00</b>	<b>\$1,331,848.43</b>	<b>\$29,867.60</b>	<b>\$969,018.68</b>
	<b>PER APPROVED</b>	<b>COSTS</b>	<b>COSTS</b>	<b>Remaining Budget</b>
<b>WIFA PSWID GRANT PROJECTS COSTS FY23 THRU FY2026</b>	<b>BUDGET</b>	<b>3/31/2025</b>	<b>FYE 6/30/2025</b>	<b>Date 6/30/2025</b>
<b>PROJECT NAME</b>	<b>PROJECTS</b>			
<b>Pine Cove Project - Engineering</b>	<b>\$43,064.91</b>	<b>\$43,064.91</b>	<b>\$43,064.91</b>	<b>\$0.00</b>
<b>Pine Cove Project - MHI Construction-Includes 2 Change Orders</b>	<b>\$1,507,460.27</b>	<b>\$427,526.19</b>	<b>\$1,344,563.50</b>	<b>\$162,896.77</b>
<b>Cemetery Road Project - Engineering</b>	<b>\$22,349.28</b>	<b>\$2,111.32</b>	<b>\$11,448.19</b>	<b>\$10,901.09</b>
<b>Cemetery Road Project - Plans complete not yet awarded</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Payson Roundup Publication Fees - Not reimbursable</b>	<b>\$192.78</b>	<b>\$192.78</b>	<b>\$192.78</b>	<b>\$0.00</b>
<b>Total Budget and Costs to Date</b>	<b>\$1,573,067.24</b>	<b>\$472,895.20</b>	<b>\$1,399,269.38</b>	<b>\$173,797.86</b>
<b>Total Remaining Grant &amp; District Funding Available</b>	<b>\$527,832.76</b>			

PSWID USDA CIP Program FY21 thru FY26

PSWID USDA CIP PROGRAM FY21 THRU FY26		Approved Project Budget	Approved Budget Changes	Approved Revised Budget	Total Costs to Date FY 2023	Total Costs to Date FY 2024	Total Costs to Date FYE 2025	Total Costs to Date FY 2025	Total Costs to Date	FY 25 CIP Remaining Budget	Project % Complete to Date
Project #	PROJECT NAME	PHASE			All Costs	All Costs	Eng & Non-Eng	Construction	ALL		
1	Strawberry Creek Foothills/Strawberry Pines Waterline	1								\$3,630,883.00	
2	RW/MMEZ/SMS/Fitz-Strawberry Waterline Replacement	1								\$5,080,358.00	
3	Strawberry View 3/Shady Lane Waterline Replacement	1								\$3,535,788.00	
4	Strawberry View 1&2 Waterline Replacement	1								\$3,722,603.00	
5	Portals 1, 2 & 3 Waterline Replacement-C/O #1 Engineering Credit	1	-\$337,500.87	\$5,181,257.13	\$242,751.50	\$1,823,368.77	\$50,360.21	\$2,980,294.36	\$5,096,774.84	\$84,482.29	98.37%
6	Whispering Pines Waterline Replacement-C/O #1 Engineering Credit	1	\$162,006.46	\$583,089.46	\$69,807.80	\$513,281.66			\$583,089.46	\$0.00	100.00%
7	Cool Pines Phase A Waterline Replacement-C/O #1 Engineering Credit	1	\$759,328.63	\$1,564,382.63	\$949,906.69	\$614,485.94			\$1,564,382.63	\$0.00	100.00%
8	Woodland Heights Phase A Waterline Replacement	1								\$0.00	
9	Woodland Heights Phase B & C Waterline Replacement-Combined-Amend #1	1	-\$26,646.98	\$2,921,768.02	\$803,502.30	\$2,118,265.72			\$2,921,768.02	\$0.00	100.00%
10	Pine Mountain Acres/Pinion Waterline Replacement-Deleted	1								\$0.00	
11	White Oak/Cedar Meadows Waterline Replacement-MHE C/O #2-C/O #2 Engineering	1	\$1,230,749.02	\$1,915,361.02	\$152,829.23	\$704,349.11	\$167,516.99	\$899,460.59	\$1,924,155.92	-\$6,794.90	100.46%
12	Hidden Pines Waterline Replacement	1								\$450,156.00	
13	Cimmaron Pines Waterline Replacement	1								\$1,219,173.00	
14	Brookview Terrace 1 & 2 Waterline Replacement	1								\$1,410,360.00	
15	Strawberry Mtn Shadows 1&2/Pine Cove Waterline Replacement	1								\$4,689,125.00	
16	Strawberry Mtn Shadows 2 Service Corp Stop Replacement	1								\$466,233.00	
USDA WATERLINE PROJECTS			\$1,787,936.26	\$12,165,868.26	\$2,218,797.52	\$5,773,751.20	\$217,877.20	\$3,879,754.95	\$12,090,180.87	\$24,280,366.39	
17	MRTank-SV3 Tank/Booster Bldg/Well Pump, Etc.-Included in 1A	1								\$0.00	
18	System Wide Scada-Removed not being done.	1								\$0.00	
19	System Wide Water Model	1	-\$7,165.78	\$292,834.22	\$262,709.22	\$23,798.75	\$6,326.25	\$0.00	\$292,834.22	\$0.00	100.00%
USDA OTHER PROJECTS			-\$7,165.78	\$292,834.22	\$262,709.22	\$23,798.75	\$6,326.25	\$0.00	\$292,834.22	\$0.00	
1	Strawberry Ranch PZ Deep Well-KP C/O'S Included	2	\$0.00	\$2,059,571.00	\$50,296.91	\$1,426,163.87	\$28,581.99	\$93,235.26	\$1,598,278.03	\$461,292.87	77.60%
1A	Strawberry Ranch PZ Deep Well- Phase II-Building/Tank/Booster Pumps, Etc.	2	\$0.00	\$1,558,719.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,558,719.00	0.00%
1B	Strawberry Ranch PZ Deep Well-KP Phase III-Well Pump Equipment & Install	2	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00	0.00%
			\$0.00	\$3,618,290.00	\$50,296.91	\$1,426,163.87	\$28,581.99	\$93,235.26	\$1,598,278.03	\$2,020,011.97	
TOTAL PROJECTS			\$1,780,770.48	\$16,076,992.48	\$2,631,803.65	\$7,223,713.82	\$252,785.44	\$3,972,990.21	\$13,981,293.12	\$26,300,378.36	
PNC Bank Payoff				\$4,000,000.00	\$3,646,269.09	\$0.00		\$0.00	\$3,646,269.09	\$353,730.91	91.16%
Interim Financing Fees-Reduced due to capitalization not allowed anymore				\$96,196.00	\$0.00	\$0.00		\$0.00	\$0.00	\$96,196.00	0.00%
Legal Fees				\$116,733.00	\$24,805.56	\$2,252.50	\$265.00	\$0.00	\$27,323.06	\$89,409.94	23.41%
Single Audit Fees				\$15,000.00	\$3,750.00	\$4,100.00	\$4,300.00	\$0.00	\$12,150.00	\$2,850.00	81.00%
Program Management Fees				\$1,316,768.00	\$145,726.63	\$282,042.08	\$210,155.77	\$0.00	\$637,924.48	\$678,843.52	48.45%
USDA OTHER FEES			\$0.00	\$5,544,697.00	\$3,820,551.28	\$288,394.58	\$214,720.77	\$0.00	\$4,323,666.63	\$1,221,030.37	
TOTAL PER USDA PROJECT SCHEDULE-ADJUSTED			\$1,780,770.48	\$21,621,689.48	\$6,362,354.93	\$7,512,108.40	\$467,506.21	\$3,972,990.21	\$18,304,959.75	\$26,140,638.25	
									\$14,656,690.65	\$26,140,638.25	



# April 2025 Billings Report

Billing Period	03/01/2025 - 03/31/2025
Last Read Date	2/28
Meter Read Period	3/1-3/31
Bill Date	3/31
Due Date	4/25

## Usage & Meter Count

Rate	Water Fees	Usage	Meters Read
Tier 1	\$ 6,888.33	3,496,585	2,887
Tier 2	\$ 4,095.25	519,038	290
Tier 3	\$ 4,079.68	361,673	107
Tier 4	\$ 5,944.06	351,303	39
Base	\$ 194,067.28		

Total Water Fees: \$ 215,074.60

Total Billings Posted: 3,323

Total Gallons Sold: 4,728,599

## Payments Made by Type

Cash	\$2,824.15
Checks	\$43,182.55
Credit Cards	\$114,136.87
EFT's	\$111,051.28
Returned Payments	-\$436.22
Payments by Type Total	\$270,758.63



Other Water Fees

Misc Other	\$ 25.37
Establishment	\$ 1,300.00
Lateral	\$ 15,000.00
Turn H2O on/off Cust. Request	\$ -
Re-Establishment	\$ -
Adjust/Replace Meter Box	\$ -
Reconnection	\$ -
Meter Re-Installation	\$ -
Hook-up	\$ 15,000.00
Meter Testing	\$ 93.95
After Hours Service	\$ -
Meter Relocate/Elevation	\$ -
Data Log	\$ -
On w/o Notice	\$ -
Valve Breakage	\$ -
Late Fee	\$ 1,544.45
NSF Fee	\$ 240.00
Lien Release Fee	\$ -
Total Other Water Fees	<u>\$ 33,203.77</u>

Security Deposits Collected \$ 1,650.00  
Total # 11



## Transaction Privilege Tax Return Breakdown

<u>Revenues Total</u> (Net W/O Tax)	\$ 215,074.60
<u>Total Taxes Collected</u>	<u>\$ 14,237.55</u>
Gila/AZ Sales Tax	\$ 14,208.03
Municipal Water Tax	\$ 29.52
<u>TPT Due</u> (Revenue X .0672%)	\$ 14,194.92
<u>MWT Due</u>	\$ 29.52
<u>Total Taxes Due</u>	<u>\$ 14,224.44</u>
<u>Accounting Credit</u>	\$ (144.53)
<u>Excess TPT Collected</u>	<u>\$ 13.11</u>
<u>Total Paid to AZDOR</u>	<u>\$ 14,093.02</u>