



Pine-Strawberry Water Improvement District

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As management of the Pine-Strawberry Water Improvement District (District), we offer readers of the District's financial statements this overview of the District's financial activities for the period ended October 31, 2025.

FINANCIAL HIGHLIGHTS

- The District's total net position decreased \$140,572.97. This represents a 28% percent decrease from the prior period ending net position. (primarily due to Capital Projects' activity)
- Operating revenues for water fees accounted for \$284,004.65 in revenues, a decrease of 5% from the prior period.
- Operating expenses were approximately \$291,428.87, an increase of 98% from the prior period. (due to increased infrastructure maintenance-related activities).
- The District had (\$8,045.48) in net non-operating revenue and expenses, a decrease of 306% from the prior period. (due to disposal of assets).

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements included in the end-of-month report.

The budget reports outline the District's operations as compared to the approved budget. The statement of net position presents information on all the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. The statement of revenues, expenses, and changes in net position presents information showing how the District's net position changed during the most recent period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods. The statement of cash flows presents the cash inflows and outflows related to the District's operations.

Other reports to the board are included in the end-of-month reports, such as bank account summaries, operational performance reports, and a revolving credit report. All District financial activities have been thoroughly reviewed by the Treasurer and posted to the website.

Notes to the financial statements. The notes provide essential information for a complete understanding of the data presented in the financial statements. The notes to the financial statements immediately follow the basic financial statements.

Finance Office Administrator

Final Approved County Budget Comparison

Fiscal Year 7-1-2025 to 6-30-2026

CASH BASIS

QTR: 2

Month: 4

10/1/2025 -
10/31/2025

Income	Approved Budget	Revisions	Revised Approved Budget	Actual Income	YTD Remaining	Percent Remaining
Cash Carry Forward - Reserve Fund	\$270,000.00	\$0.00	\$270,000.00	\$270,000.00	\$270,000.00	
Capital Projects Carry Forward	\$569,000.00	\$0.00	\$569,000.00	\$569,000.00	\$569,000.00	
Property Tax Levies	\$1,049,634.00	\$0.00	\$1,049,634.00	\$327,741.21	\$721,892.79	69%
Customer Sales/Revenue from Water	\$2,948,000.00	\$0.00	\$2,948,000.00	\$1,057,877.32	\$1,890,122.68	64%
Miscellaneous Revenues	\$242,000.00	\$0.00	\$242,000.00	\$152,182.99	\$89,817.01	37%
WIFA/USDA Construction Loan	\$4,008,286.00	\$0.00	\$4,008,286.00	\$923,299.70	\$3,084,986.30	77%
WIFA WC Grant Funds Program Spend Reimbursement	\$1,500,000.00	\$0.00	\$1,500,000.00	\$1,016,000.95	\$483,999.05	32%
Sales Tax on Revenues	\$219,780.00	\$0.00	\$219,780.00	\$70,063.42	\$149,716.58	68%
Total Income	\$10,806,700.00	\$0.00	\$10,806,700.00	\$4,386,165.59	\$7,259,534.41	

Expense	Approved Budget	Revisions	Revised Approved Budget	Actual Expense	YTD Remaining	Percent Remaining
Operations	\$448,000.00	\$0.00	\$448,000.00	\$147,855.90	\$300,144.10	67%
Field Labor & Burden	\$672,000.00	\$0.00	\$672,000.00	\$142,024.33	\$529,975.67	79%
Administration	\$797,000.00	\$0.00	\$797,000.00	\$222,434.96	\$574,565.04	72%
Admin - Professional Services (Legal/Audit)	\$350,000.00	\$0.00	\$350,000.00	\$96,542.00	\$253,458.00	72%
Capital Projects/Repairs PSWID (includes prior YR carryover)	\$864,440.00	\$0.00	\$864,440.00	\$55,999.41	\$808,440.59	94%
Capital Projects WC Grant Fund Match 25% (PYR carryover)	\$146,000.00	\$0.00	\$146,000.00	\$101,098.12	\$44,901.88	31%
Infrastructure Repairs	\$400,000.00	\$0.00	\$400,000.00	\$173,717.05	\$226,282.95	57%
Equipment Replacement	\$200,000.00	\$0.00	\$200,000.00	\$50,449.00	\$149,551.00	75%
WIFA/USDA CL	\$4,008,286.00	\$0.00	\$4,008,286.00	\$954,363.06	\$3,053,922.94	76%
WIFA WCGF	\$1,500,000.00	\$0.00	\$1,500,000.00	\$303,294.38	\$1,196,705.62	80%
Debt Service - Land & Building Lease	\$24,000.00	\$0.00	\$24,000.00	\$8,000.00	\$16,000.00	67%
Debt Service - WIFA Loan -Principal & Interest	\$504,852.00	\$0.00	\$504,852.00	\$444,162.26	\$60,689.74	12%
Debt service - USDA Loan Principal & Interest	\$162,972.00	\$0.00	\$162,972.00	\$54,324.00	\$108,648.00	67%
Debt Service - USDA Loans Interest Only	\$223,073.00	\$0.00	\$223,073.00	\$65,476.26	\$157,596.74	71%
Debt Service - USDA Reserve Account Contribution	\$16,297.00	\$0.00	\$16,297.00	\$16,297.00	\$0.00	0%
Sales Tax on Revenues	\$219,780.00	\$0.00	\$219,780.00	\$70,063.42	\$149,716.58	68%
Total Expense	\$10,536,700.00	\$0.00	\$10,536,700.00	\$2,906,101.15	\$7,630,598.85	

Cash Carry Forward - Reserve Fund	\$270,000.00
	<u>\$10,806,700.00</u>

Based on Monthly Budget and Net Position Reports

Pine-Strawberry Water Improvement District
Monthly Budget to Actual
Fiscal Year 2025-2026

October 1-31, 2025

Summary

Total Revenues	\$2,131,100.55
Total Expense	<u>\$651,036.11</u>
Ending Balance	<u>\$1,480,064.44</u>

Revenues

	<u>Mnthly Estimate</u>	<u>Actual</u>	<u>Variance</u>
Beginning Cash Balance	\$74,416.00	\$1,322,979.69	\$1,248,563.69
Property Tax Levy	\$87,469.00	\$292,990.88	\$205,521.88
Customer Sales	\$245,667.00	\$245,948.71	\$281.71
Miscellaneous Revenues	\$20,167.00	\$38,055.94	\$17,888.94
WIFA Funding USDA Projects	\$334,024.00	\$214,844.60	-\$119,179.40
WIFA WC Grant Funding	\$125,000.00	\$0.00	-\$125,000.00
Sales Taxes on Water Bills	\$18,315.00	\$16,280.73	-\$2,034.27
Total Revenue	<u>\$830,642.00</u>	<u>\$808,120.86</u>	<u>-\$22,521.14</u>
Total Including Carryover	<u>\$905,058.00</u>	<u>\$2,131,100.55</u>	<u>\$1,226,042.55</u>

Expenses and Expenditures

All Operations

Operations	\$37,333.00	\$29,964.18	-\$7,368.82
Field Labor & Burden	\$56,000.00	\$35,446.71	-\$20,553.29
Administrative	\$66,417.00	\$50,349.06	-\$16,067.94
Admin Professional Services	\$29,167.00	\$33,597.80	\$4,430.80
Infrastructure	\$33,333.00	\$141,980.12	\$108,647.12
Equipment Replacement	\$16,667.00	\$48,350.00	\$31,683.00
Sales Taxes paid	\$18,315.00	\$16,280.73	-\$2,034.27
	<u>\$257,232.00</u>	<u>\$355,968.60</u>	<u>\$98,736.60</u>

Debt Service Payments

WIFA Loan Principal & Interest	\$42,071.00	\$0.00	-\$42,071.00
USDA Loan Principal & Interest	\$13,581.00	\$13,581.00	\$0.00
USDA Interest Only	\$18,589.00	\$0.00	-\$18,589.00
USDA Reserve - Annual	\$1,359.00	\$0.00	-\$1,359.00
Right-to-Use Leases - P&I	\$2,000.00	\$2,000.00	\$0.00
Capital Projects All	\$84,203.00	\$279,486.51	\$195,283.51
Total Expense	<u>\$419,035.00</u>	<u>\$651,036.11</u>	<u>\$232,001.11</u>
End Of Month	<u>\$486,023.00</u>	<u>\$1,480,064.44</u>	<u>\$994,041.44</u>

Notes to the Monthly Budget to Actual Report

WIFA funding is deposited in the month following the request of disbursement
Infrastructure maintenance reflects inventory parts placed in service.

FY26 Bank Account Summary

Pine-Strawberry Water Improvement District
Bank Summary **Fiscal Year 2025-2026**

October 1-31, 2025

Bank Account Summary

Register Balance	Beginning	Ending
Operations	\$35,209.59	\$67,524.33
Operations - Sweep	\$3,078,840.60	\$3,058,688.33
Gila County Warrant	\$89,959.11	\$385,604.38
Operations Reserve	\$268,195.68	\$268,569.32
WIFA Operations	\$94,583.09	\$94,833.44
Xpress Bill Pay Clearing	\$54,512.49	\$1,446.81
Total:	\$3,621,300.56	\$3,876,666.61

Restricted Accounts

Security Deposit	\$330,942.97	\$333,124.53
WIFA Reserve	\$650,984.89	\$710,542.58
USDA Reserve	\$140,706.92	\$82,252.17
Total:	\$1,122,634.78	\$1,125,919.28
Grand Total	\$4,743,935.34	\$5,002,585.89

Bank Statement Balances	Beginning	Ending
Operations	\$26,147.00	\$25,013.00
Operations - Sweep	\$3,078,840.60	\$3,058,688.33
Gila County Warrant	\$89,959.11	\$385,604.38
Operations Reserve	\$268,195.68	\$268,569.32
WIFA Operations	\$94,583.09	\$94,833.44
Xpress Bill Pay Clearing	\$53,028.34	\$70,358.93
Total:	\$3,610,753.82	\$3,903,067.40

Restricted Bank Accounts

Security Deposit	\$332,457.80	\$334,814.72
WIFA Reserve	\$650,984.89	\$710,542.58
USDA Reserve	\$140,706.92	\$82,252.17
Total	\$1,124,149.61	\$1,127,609.47
Grand Total	\$4,734,903.43	\$5,030,676.87

Pine-Strawberry Water Improvement District

Statement of Cash Flows

Period Ending

10/31/2025

Operating Activities			
Cash Inflows			
Water Fees including Misc and Other	284,004.65		
Other Income	4,572.09		
Total Cash In	\$288,576.74		
Cash Outflows			
General Operations	(29,964.18)		
General Administrative	(21,783.36)		
Administrative Professional Services	(33,597.80)		
Infrastructure Maintenance Expense	(141,980.12)		
Inventory Additions	0.00		
Field Operations Wage Expense	(35,446.71)		
Administrative Wage Expense	(28,656.70)		
Total Cash Out	(\$291,428.87)		
Net Cash Flow from Operations		\$	(2,852.13)
Capital and Related Financing Activity			
Cash Inflows			
WIFA Bridge Loan Funding	214,844.60		
WCGF - Grant Funding	-		
Sale of Capital Asset	-		
Property Tax Levy	292,990.88		
Interest on Property Tax	706.40		
Insurance Claim Proceeds	-		
Total Cash In	\$508,541.88		
Cash Outflows			
Capital Projects	(279,486.51)		
Capital Assets	(48,350.00)		
Lease Right to Use P/I	(2,000.00)		
WIFA Note	0.00		
USDA Note	(13,581.00)		
USDA Interest	0.00		
USDA Reserve	0.00		
Total Cash Out	(\$343,417.51)		
Net Cash Flow from Capital Financing Activities		\$	165,124.37
Investing Activities			
Cash Inflows			
Interest Earnings	\$7,991.55		
Cash Outflows			
Debt Service Fees	\$0.00		
Net Cash Flow from Investing Activities		\$	7,991.55
Net Period Cash and Cash Equivalents Increase/Decrease		\$	170,263.79

Cash and Cash Equivalents at beginning of period \$ 1,409,112.01

Cash and Cash Equivalents at end of period \$ 1,579,375.80

Total Operating Income checker
576,995.53

Notes to the Cash Flow Statement

Other Income includes Accounting Credit, and Restitution Payments

Total Water Fees plus Property Tax Levy Equal Operational Budget Report total income

Infrastructure maintenance includes inventory placed in service

Capital Projects include WIFA and PSWID Funded construction and improvement projects

Capital Assets is vehicles and equipment replacement purchases

Interest Earning includes Operating Sweep Account, and other interest-bearing checking and reserve accounts.

Period beginning cash is the prior period ending cash.

All cash flows are from Net Position and Income and Expense Statements

Pine-Strawberry WID
Standard Financial Report
PSWID - 10/01/2025 to 10/31/2025
33.33% of the fiscal year has expired

	October Actual	2026 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	32,314.74	67,524.33
10001 Gila County Warrant Acct Chase	295,645.27	385,604.38
10003 PNC-Restricted Cust. Sec Dep	2,181.56	333,124.53
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-USDA Reserve	(58,454.75)	82,252.17
10008 PNC-MM Sweep Acct	(20,152.27)	3,058,688.33
10011 PNC-MM-Reserve Funds Acct	373.64	268,569.32
10014 PNC-WIFA Operations Acct	250.35	94,833.44
10015 PNC-WIFA Reserve Restricted Acct	59,557.69	710,542.58
10100 Xpress Bill Pay Clearing	(53,065.68)	1,446.81
Total Cash and cash equivalents	<u>258,650.55</u>	<u>5,002,985.89</u>
Receivables		
12006 Accounts Receivable	(9,266.20)	266,433.55
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(1,947.99)	18,998.84
12010 Grants Receivable	(0.05)	0.00
Total Receivables	<u>(11,214.24)</u>	<u>280,630.06</u>
Other current assets		
14001 Security Dep Admin Bldg Lease	0.00	699.60
14004 Prepaid Expenses	(6,202.86)	20,724.72
16000 Inventory-Parts in Warehouse	(130,448.88)	357,046.70
Total Other current assets	<u>(136,651.74)</u>	<u>378,471.02</u>
Total Current Assets	<u>110,784.57</u>	<u>5,662,086.97</u>
Non-Current Assets		
Capital assets		
Work in Process		
16020 PSWID Construction in Progress	(14,961.03)	25,678.45
16030 USDA Construction in Progress	143,539.46	3,328,455.27
16040 WCGF Grant CIP	135,947.05	423,141.16
Total Work in Process	<u>264,525.48</u>	<u>3,777,274.88</u>
Property		
16110 Land	0.00	300,758.09
16210 Buildings	0.00	389,697.72
16310 Leasehold Improvements	0.00	41,883.28
16410 Infrastructure	30,912.25	28,056,625.01
16610 Vehicles & Equipment	48,350.00	1,137,592.58
16620 Computers Hardware & Software	0.00	51,170.47
Total Property	<u>79,262.25</u>	<u>29,977,727.15</u>
Accumulated depreciation		
17210 AccDpn Buildings	2,012.97	140,670.72
17310 AccDpn Leasehold Improvements	463.13	24,020.83
17410 AccDpn Infrastructure	76,966.70	5,491,928.98
17610 AccDpn Vehicles & Equipment	9,539.93	374,836.40
17620 AccDpn Computers Hardware & Software	386.77	35,092.86
Total Accumulated depreciation	<u>89,369.50</u>	<u>6,066,549.79</u>
Total Capital assets	<u>254,418.23</u>	<u>27,688,452.24</u>
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(513,503.84)
14007 Right-to-Use Lease	0.00	108,151.39
14007A Amortization of Leases	(1,958.91)	(96,174.28)
14008 App. Development Costs - Water Model/GIS	0.00	315,275.40
14008A Amortization of Water Model/GIS	(1,313.65)	(19,611.21)
Total Other non-current assets	<u>(5,892.48)</u>	<u>1,051,689.46</u>
Total Non-Current Assets	<u>248,525.75</u>	<u>28,740,141.70</u>
Total Assets:	<u>359,310.32</u>	<u>34,402,228.67</u>

Pine-Strawberry WID
Standard Financial Report
PSWID - 10/01/2025 to 10/31/2025
33.33% of the fiscal year has expired

	October Actual	2026 YTD Actual
Liabilites and Fund Equity:		
Liabilities:		
Accounts payable		
20000 Accounts Payable	(33,159.00)	775,919.63
Total Accounts payable	<u>(33,159.00)</u>	<u>775,919.63</u>
Other Current Liabilities		
24001 Compensated PTO	0.00	22,841.97
24101 Refundable Customer Deposits	2,295.00	338,852.54
25500 Sales Tax Payable	(1,171.11)	16,280.73
25510 Retention Payable	13,014.02	157,159.95
25511 ACC/CRI/HIP	466.16	225.67
25512 Short Term Disability	15.60	0.00
Total Other Current Liabilities	<u>14,619.67</u>	<u>535,360.86</u>
Long-term liabilities		
25005 WIFA Note Payable	0.00	5,226,241.56
25007 USDA Note Payable	(8,990.87)	4,887,152.25
25008 WIFA/USDA Construction Loan Payable	214,844.60	14,132,385.14
25013 Right-To-Use Leases	(1,949.40)	15,588.01
Total Long-term liabilities	<u>203,904.33</u>	<u>24,261,366.96</u>
Total Liabilities:	<u>185,365.00</u>	<u>25,572,647.45</u>
Fund Balance		
Net income		
30000 Retained Earnings	173,945.32	8,829,581.22
Total Net income	<u>173,945.32</u>	<u>8,829,581.22</u>
Total Fund Balance	<u>173,945.32</u>	<u>8,829,581.22</u>
Total Liabilites and Fund Equity:	<u>359,310.32</u>	<u>34,402,228.67</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>

Pine-Strawberry WID
Operational Budget Report
PSWID - 07/01/2025 to 10/31/2025
33.33% of the fiscal year has expired

	October Actual	2026 YTD	2026 Budget	Remaining Budget	% Earned/ Used
Income or Expense					
Income From Operations:					
Operating Income					
Water Fees	245,948.71	1,057,877.32	2,948,000.00	1,890,122.68	35.88%
Property Tax	292,990.88	327,741.21	1,049,634.00	721,892.79	31.22%
Other Water Fees	36,400.00	145,427.09	218,000.00	72,572.91	66.71%
Miscellaneous Fees	1,655.94	6,755.90	24,000.00	17,244.10	28.15%
Total Operating income	576,995.53	1,537,801.52	4,239,634.00	2,701,832.48	36.27%
Operating expense					
Administration					
Other Admin Expenses	5,104.01	26,851.15	112,965.00	86,113.85	23.77%
Outside Source Fees	6,569.02	25,755.13	98,346.00	72,590.87	26.19%
Administration Office Expenses	10,102.84	37,081.87	119,423.00	82,341.13	31.05%
Admin Employer Taxes and Benefits	6,653.51	33,570.68	123,853.00	90,282.32	27.11%
Administrative Labor	21,912.19	99,176.13	342,413.00	243,236.87	28.96%
Total Administration	50,341.57	222,434.96	797,000.00	574,565.04	27.91%
Admin - Professional Services, etc.	33,597.80	96,542.00	350,000.00	253,458.00	27.58%
Operations					
Professional Services	4,119.01	22,053.33	45,140.00	23,086.67	48.86%
Field Expenses	6,623.97	27,620.86	63,474.00	35,853.14	43.52%
Field Office Expenses	415.31	6,356.85	18,614.00	12,257.15	34.15%
Field Vehicle & Equipment Costs	4,379.01	29,695.19	93,761.00	64,065.81	31.67%
Wells, Tanks, Infrastructure					
Water Share All	1,753.80	11,393.30	43,500.00	32,106.70	26.19%
Well Expense All	918.12	2,481.90	13,953.00	11,471.10	17.79%
Environmental	743.92	3,960.68	11,493.00	7,532.32	34.46%
Infrastructure All	141,980.12	173,717.05	400,000.00	226,282.95	43.43%
Tanks All	639.98	2,638.87	8,531.00	5,892.13	30.93%
Other	10,371.06	41,654.92	149,534.00	107,879.08	27.86%
Total Wells, Tanks, Infrastructure	156,407.00	235,846.72	627,011.00	391,164.28	37.61%
Field Labor & Employer Taxes/Benefits					
Field Labor	26,296.12	104,010.83	502,978.00	398,967.17	20.68%
Field Employer Taxes & Benefits	9,150.59	38,013.50	169,022.00	131,008.50	22.49%
Total Field Labor & Employer Taxes/Benefits	35,446.71	142,024.33	672,000.00	529,975.67	21.13%
Total Operations	207,391.01	463,597.28	1,520,000.00	1,056,402.72	30.50%
Depreciation Expense					
Depreciation Expense-Operations	97,395.10	390,490.97	1,104,000.00	713,509.03	35.37%
Depreciation Expense-Admin	6,279.25	26,337.14	78,010.00	51,672.86	33.76%
Total Depreciation Expense	103,674.35	416,828.11	1,182,010.00	765,181.89	35.26%
Total Operating expense	395,004.73	1,199,402.35	3,849,010.00	2,649,607.65	31.16%
Total Income From Operations:	181,990.80	338,399.17	390,624.00	52,224.83	86.63%
Non-Operating Items:					
Non-operating income	13,270.04	38,342.52	562,669.07	524,326.55	6.81%
Non-operating expense	21,315.52	35,834.65	60,178.00	24,343.35	59.55%
Total Non-Operating Items:	(8,045.48)	2,507.87	502,491.07	499,983.20	0.50%
Total Income or Expense	173,945.32	340,907.04	893,115.07	552,208.03	38.17%

Project Name	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 FY 2025	Total Costs to Date FY 2026	Total Costs to Date	FY 25 CIP Remaining Budget	Project % Complete to Date
Strawberry Ranch Pressure Zone Deep Well	\$2,059,571.00	\$45,378.94	\$2,104,949.94	\$50,296.91	\$1,426,163.87	\$628,489.16	\$0.00	\$2,104,949.94	\$0.00	100.00%
SR PZ Deep Well- Phase II: Building/Tank/Booster Pumps, Etc.	\$1,558,719.00	\$0.00	\$1,558,719.00	\$0.00	\$0.00	\$168,913.03	\$861,588.45	\$1,030,501.48	\$528,217.52	66.11%
SR PZ Deep Well-Phase III-Well Pump Equipment & Install	\$400,000.00	-\$45,378.94	\$354,621.06	\$0.00	\$0.00	\$0.00	\$45,545.37	\$45,545.37	\$309,075.69	12.84%
	\$4,018,290.00	\$0.00	\$4,018,290.00	\$50,296.91	\$1,426,163.87	\$797,402.19	\$907,133.82	\$3,180,996.79	\$837,293.21	
Legal Fees	\$116,733.00		\$116,733.00	\$24,805.56	\$2,252.50	\$265.00	\$0.00	\$27,323.06	\$89,409.94	23%
Program Management Fees	\$1,316,768.00		\$1,316,768.00	\$145,726.63	\$282,042.08	\$224,580.19	\$47,229.24	\$699,578.14	\$617,189.86	53.13%
Total Project Administrative fees	\$1,433,501.00	\$0.00	\$1,433,501.00	\$170,532.19	\$284,294.58	\$224,845.19	\$47,229.24	\$726,901.20	\$706,599.80	

Pine-Strawberry Water Improvement District FY26 CIP

FY25 CIP Carry-forward*	\$	569,000.00
FY26 CIP Additional Funds	\$	441,440.00
Total FY26 CIP Funds	\$	1,010,440.00
FY25 WIP	\$	39,321.55
WCGF Match Carry over Remaining	\$	145,639.60
Total FY26 CIP Obligated		\$120,999.41
Total available*:	\$	704,479.44

PSWID Funded Projects	
Fiscal Year 2025-2026 Summary	
Total FY26 Budget*	\$1,010,440.00
Total Costs FY26	<u>\$55,999.41</u>
Budget Remaining	<u>\$954,440.59</u>

Project #	Project Name	Note	Original Budget	Budget Revisions	Final Budget	Cost to Date FY26	WIP Costs 6/30/2025	Total Project Costs	Remaining Budget	Percent Complete
24-10	SVIII Site Restoration	Carry over - pending	\$49,500.00	\$15,500.00	\$65,000.00	\$0.00	\$39,321.55	\$39,321.55	\$25,678.45	60%
26-01	Portals PRV Replacement	JOC	\$56,539.00	-\$539.59	\$55,999.41	\$55,999.41	\$0.00	\$55,999.41	\$0.00	100%
PSWID Projects To Date			<u>\$106,039.00</u>	<u>\$14,960.41</u>	<u>\$120,999.41</u>	<u>\$55,999.41</u>	<u>\$39,321.55</u>	<u>\$95,320.96</u>	<u>\$25,678.45</u>	

			Original Budget	Budget Revisions	Final Budget	Total Grant Spend	Total Grant Match	Total Costs To Date	Remaining Budget	Percent Complete
25-03	WCGF Cemetery RD	Work in Process	\$484,429.28	\$0.00	\$484,429.28	\$120,715.88	\$40,532.78	\$423,141.16	\$61,288.12	87%
						FY25	FY25	As of 6/30/25		
25-01	WCGF Pine Cove	Closed 6/30/25	\$1,391,899.40	\$108,180.19	\$1,500,079.59	\$1,124,915.10	\$375,115.28	\$1,500,079.59	\$0.00	100%
Total All Grant Projects To Date			<u>\$1,876,328.68</u>	<u>\$108,180.19</u>	<u>\$1,984,508.87</u>	<u>\$1,245,630.98</u>	<u>\$415,648.06</u>	<u>\$1,923,220.75</u>	<u>\$61,288.12</u>	<u>97%</u>

Water Conservation Grant Funding Summary			FY25 - Current				
	Program Award	Disbursements FY25	Disbursements FY26	Remaining Funding	FY25 Funding Received	FY26 Funding Received	Reimbursements Due TD
Grant Program Spend	\$1,575,675.00	\$1,138,755.93	\$288,129.65	\$148,789.42	\$122,754.98	\$1,016,000.95	\$288,129.65
Grant Match*	\$525,225.00	\$379,585.41	\$95,743.23	\$49,896.36	NA	NA	
Total WCGF Program	\$2,100,900.00	\$1,518,341.34	\$383,872.88	\$198,685.78	\$122,754.98	\$1,016,000.95	\$288,129.65
Funding Remaining		\$198,685.78					
Remaining Under Contract		\$61,288.12					
Remaining Not Obligated		\$137,397.66					
* Excludes disallowed expenses and Oct. 24 match adj.							

Pine-Strawberry Water Improvement District

Days in Month

31

Month:

October 2025

Consumption & Production Analysis

Note: Total production equals production less transfer out/accounted water

Consumption Summary

Total Gallons Consumed	5,895,086
Total Revenue	\$244,711.48
Base Rate (unadj)	\$212,351.85
Tier Revenue	\$32,359.63
Total Meters Read	3,378
Zero Reads	530
Percent of total	16%

Production Summary

Total Production		7,447,661	
Pine	5,497,083	Strawberry	888,769
Pine WSA	588,147	Str WSA	557,269
Transfer Out	1,734,815	Transfer Out	-
Transfer In	-	Transfer In	1,674,000
Accounted	(22,792)	Accounted	-
Pine Total	4,327,623	Strw Total	3,120,038

Unaccounted for Water

Percent	-21%
Gallons	1,552,575

Consumption Analysis

Res and Comm	Tier Revenue	% total tier revenue	Gallons Consumed	% total gls consumed	Meters Read	% total meters read		
Tier 1	\$8,503.92	26%	4,004,401	68%	2832	84%		
Tier 2	\$5,840.40	18%	690,405	12%	335	10%		
Tier 3	\$6,571.75	20%	547,803	9%	154	5%		
Tier 4	\$11,443.56	35%	652,477	11%	58	2%		
Total	\$32,359.63	100%	5,895,086	100%	3379	100%		
							<u>Average Usage per Account</u>	
Residential	Base + Tier Revenue	% total tier revenue	Gallons Consumed	% total gls consumed	Meters Read	% total meters read	Monthly	Daily
5/8"	\$224,508.41	98%	5,204,188	99%	3253	98%	1,600	52
1"	\$4,558.41	2%	43,374	1%	56	2%	775	25
2"	\$268.55	0%	-	0%	1	0%	-	-
Total Res	\$ 229,335.37	94%	5,247,562	89%	3310	98%	1,585	51
Commercial								
5/8"	\$5,686.30	37%	191,235	30%	50	74%	3,825	123
1"	\$6,205.61	40%	319,847	49%	12	18%	26,654	860
2"	\$3,484.20	23%	136,442	21%	6	9%	22,740	734
Total Comm	\$ 15,376.11	6%	647,524	11%	68	2%	9,522	307

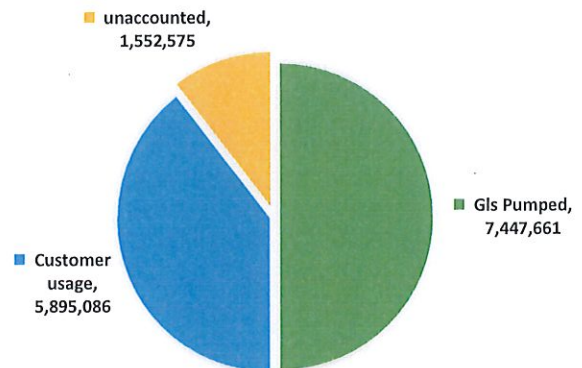
Pine-Strawberry Water Improvement District

Production Analysis

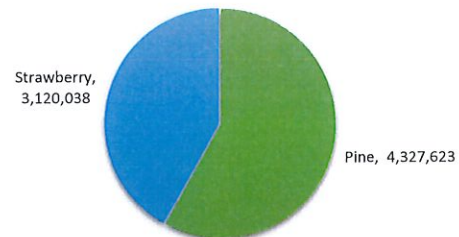
Pine Well Production							
	Meter Reads		Total Gallons Pumped		Meter Reads		Total Gallons Pumped
	Prior	Current			Prior	Current	
BT-1	32,922,700	33,132,090	209,390	Water Shares			
BT-2	3,393,004	3,558,701	165,697	B (WSA)	53,343,700	53,545,000	201,300
CT	1,165,541	1,165,541	-	STWID1 (WSA)	14,121,002	14,507,849	386,847
MRW1	18,120,364	18,523,346	402,982	Total			588,147
MRW2	37,867,015	38,637,072	770,057				
MRW3	341,029,400	341,849,800	820,400	Water Transfer			
MRW3 - new meter	15	2,218,350	2,218,335	Magnolia WL OUT	85,913,000	87,587,000	(1,674,000)
P-1	25,621,932	26,195,651	573,719	Magnolia WL IN	-	-	-
PW-2	4,938,140	5,007,658	69,518	STWID Master Meter	11,785,848	11,846,663	(60,815)
PW-3	17,186,986	17,453,951	266,965	Total			(1,734,815)
SH-1	1,340,961	1,340,961	-	Accounted Loss/Usage			
SH-2	5,375,380	5,375,400	20	Construction	2,195,000	2,198,442	(3,442)
SH-3	24,658,200	24,658,200	-	Fire Use	-	-	-
SH Intertie	-	-	-	USFS	-	-	-
		Total	5,497,083	H2O Flush	-	-	-
				Leak Loss	31,700	19,350	(19,350)
				Total			(22,792)
Total Pine Production	4,327,623						

Strawberry Well Production			
	Meter Reads		Total Gallons Pumped
	Prior	Current	
SV-1	186,982	202,953	15,971
SV-2	45,925,843	46,789,957	864,114
SR-5	1,096,047	1,097,185	1,138
TF	10,739,700	10,747,246	7,546
		Total	888,769
Water Shares			
J1 (WSA)	39,710,600	40,229,000	518,400
J2 (WSA)	8,606,337	8,632,466	26,129
G (WSA)	29,563,680	29,576,420	12,740
		Total	557,269
Water Transfer			
Magnolia WL OUT	-	-	-
Magnolia WL IN	-	-	1,674,000
		Total	1,674,000
Accounted Loss/Usage			
Construction	-	-	-
Fire Use	-	-	-
USFS	-	-	-
H2O Flush	-	-	-
Leak Loss	6,200	6,200	-
		Total	-
Total Strawberry Production	3,120,038		

PINE & STRAWBERRY USAGE & PRODUCTION



Gallons Pumped





October 2025 Billings Report

Billing Period	10/1 - 10/31
Last Read Date	9/30
Meter Read Period	10/1-10/31
Bill Date	10/31
Due Date	11/25

Total Water Fees:	\$ 245,948.71
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Total Billings Posted:	3378
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Total Gallons Sold:	5,895,086
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Payments Made by Type

Cash	\$2,563.50
Checks	\$35,596.34
Credit Cards	\$150,005.73
EFT's	\$130,573.47
Returned Payments	-\$165.08
Payments by Type Total	\$318,573.96

Other Water Fees

Misc Other	\$ -
Establishment	\$ 3,000.00
Lateral	\$ 15,150.00
Turn H2O on/off Cust. Request	\$ -
Re-Establishment	\$ 300.00
Adjust/Replace Meter Box	\$ -
Reconnection	\$ 50.00
Meter Re-Installation	\$ 2,400.00
Hook-up	\$ 15,500.00
Meter Testing	\$ -
After Hours Service	\$ -
Meter Relocate/Elevation	\$ -
Data Log	\$ -
On w/o Notice	\$ -
Valve Breakage	\$ -
Late Fee	\$ 1,595.94
NSF Fee	\$ 60.00
Lien Release Fee	\$ -
Total Other Water Fees	\$ 38,055.94

Security Deposits Collected	\$ 4,800.00
Total # 33	

Transaction Privilege Tax Return Breakdown

<u>Revenues Total</u>	\$ 245,948.71
(Net W/O Tax)	

<u>Total Taxes Collected</u>	\$ 16,280.73
Gila/AZ Sales Tax	\$ 16,243.65
Municipal Water Tax	\$ 37.08

<u>TPT Due</u>	(Revenue X .0672%)	\$ 16,232.61
<u>MWT Due</u>		\$ 37.08
<u>Total Taxes Due</u>		\$ 16,269.69
<u>Accounting Credit</u>		\$ (165.27)
<u>Excess TPT Collected</u>		\$ 11.04

Total Paid to AZDOR	\$ 16,115.46
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Report_October 2025 Activity - Pine Strawberry Water

Report Run: 11/14/2025 @ 03:41 PM ET

PSWID

Purchase information

Transaction Date	Posting Date	Billing Amount	Transaction Type	Sales Tax Flag	Sales Tax	Merchant Category Code	Merchant Description	Merchant City	Merchant State	Merchant Zip
10/29/2025	10/30/2025	799	Purchase	N	0.0	5734	INVARION	INVARION.COM	NY	120840000
10/26/2025	10/27/2025	114.38	Purchase	Y	7.07	5942	AMAZON MKTPL N413F7PS1	AMZN.COM/BILL	WA	981090000
10/20/2025	10/21/2025	-20.62	Credit	Y	1.28	5942	AMAZON MKTPLACE PMTS	AMZN.COM/BILL	WA	981090000
10/18/2025	10/20/2025	343.85	Purchase	Y	21.3	5942	AMAZON MKTPL NU0ZG7TL0	AMZN.COM/BILL	WA	981090000
10/18/2025	10/20/2025	106.58	Purchase	Y	6.6	5942	AMAZON MKTPL NU2ID7LU1	AMZN.COM/BILL	WA	981090000
10/17/2025	10/20/2025	100	Purchase	N	0.0	9402	STAMPS.COM	888-434-0055	DC	202600000
10/16/2025	10/17/2025	138.34	Purchase	Y	8.57	5942	AMAZON MKTPL NM2OY7TF2	AMZN.COM/BILL	WA	981090000
10/14/2025	10/14/2025	2818.21	Purchase	Y	174.49	5964	ULINE SHIP SUPPLIES	800-295-5510	WI	531580000
10/12/2025	10/13/2025	22.38	Purchase	N	0.0	4215	STAMPS.COM	512-8864006	CA	902450000
10/08/2025	10/08/2025	31.99	Purchase	N	0.0	7393	SIMPLISAFE	888-957-4675	MA	021080000
10/03/2025	10/06/2025	19.02	Purchase	Y	1.18	5942	AMAZON MKTPL NJ4YH5KH2	AMZN.COM/BILL	WA	981090000
10/01/2025	10/02/2025	20.62	Purchase	Y	1.28	5942	AMAZON MKTPL NJ66T1KG1	AMZN.COM/BILL	WA	981090000
10/02/2025	10/02/2025	14.21	Purchase	N	0.0	5331	AMAZON RETA NV3DI8MP0	WWW.AMAZON.CO	WA	981090000
10/01/2025	10/02/2025	9.08	Purchase	N	0.0	5331	AMAZON RETA NV5CT4GT0	WWW.AMAZON.CO	WA	981090000
10/01/2025	10/02/2025	-11.98	Credit	Y	1.05	5942	AMAZON MKTPLACE PMTS	AMZN.COM/BILL	WA	981090000
09/30/2025	10/01/2025	14.89	Purchase	N	0.0	5331	AMAZON RETA NJ0WQ81A2	WWW.AMAZON.CO	WA	981090000
09/30/2025	10/01/2025	-17.68	Credit	Y	1.09	5942	AMAZON MKTPLACE PMTS	AMZN.COM/BILL	WA	981090000
Total		\$ 4,502.27								

Purchase Description	General Ledger #
Software as a Service	60001.8
Office Supplies	60003.6
Credit Memo	80036.24
Office Supplies \$70.91/Landscaping \$22.99/Field Office \$249.95	60003.6/80040.5/80040.3
Field Office	80040.3
Postage	60003.3
Office Supplies	60003.6
Field Equipment	80040.6
Subscriptions	60003.4
Security	60001.5
Office Supplies	60003.6
Vehicle Maintenance	80036.24
Office Supplies	60003.6
Office Supplies	60003.6
Credit Memo	60003.6
Office Supplies	60003.6
Office Supplies	60003.6

Credit Card 10/1/2025-
Expense Detail 10/31/2025

Summary by GL/Vendor

GL #	Vendor	Total
60001.8	Invarion	\$799.00
60003.6	Amazon	\$351.17
80036.24	Amazon	\$0.00
80040.5	Amazon	\$22.99
80040.3	Amazon	\$356.53
60003.3	Stamps.com	\$100.00
80040.6	Uline	\$2,818.21
60003.4	Stamps.com	\$22.38
60001.5	Simplisafe	\$31.99
		<u>\$4,502.27</u>