



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 April 2026.

FINANCIAL HIGHLIGHTS

- The District's total net position increased \$477,415.87. This represents a significant increase from the prior period ending net position due to the property tax levy.
- Operating revenues for water fees accounted for \$245,340.49 in revenues. This represents little change from the prior period.
- Operating expenses were approximately \$409,958.84, an increase of 154% from the prior period due to a CIP-related expense.
- The District had \$41,611.95 in net non-operating revenue and expenses, an increase of 125% from the prior period due to grant revenues received

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.

Kristie Allen

Finance Office Administrator

Final Approved County Budget Comparison

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

CASH BASIS

QTR: 4

Month: 10

4/1/2026 -
4/30/2026

Income	Approved Budget	Revisions	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	\$993,759.35	\$55,874.65	5%
Customer Sales/Revenue from Water	\$2,948,000.00	\$0.00	\$2,948,000.00	\$2,496,248.52	\$451,751.48	15%
Miscellaneous Revenues	\$242,000.00	\$0.00	\$242,000.00	\$253,391.27	-\$11,391.27	-5%
WIFA/USDA Loans	\$4,008,286.00	\$0.00	\$4,008,286.00	\$2,154,664.66	\$1,853,621.34	46%
WIFA WC Grant Funds Program Spend Reimbursement	\$1,500,000.00	\$0.00	\$1,500,000.00	\$1,322,771.38	\$177,228.62	12%
Sales Tax on Revenues	\$219,780.00	\$0.00	\$219,780.00	\$165,345.76	\$54,434.24	25%
Total Income	\$10,806,700.00	\$0.00	\$10,806,700.00	\$8,225,180.94	\$3,420,519.06	
Expense	Approved Budget	Revisions	Approved Budget	Actual Expense	YTD Remaining	Percent Remaining
Operations	\$448,000.00	\$0.00	\$448,000.00	\$547,817.47	-\$99,817.47	-22%
Field Labor & Burden	\$672,000.00	\$0.00	\$672,000.00	\$367,188.75	\$304,811.25	45%
Administration	\$797,000.00	\$0.00	\$797,000.00	\$531,790.32	\$265,209.68	33%
Admin - Professional Services (Legal/Audit)	\$350,000.00	\$0.00	\$350,000.00	\$211,219.50	\$138,780.50	40%
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	\$131,782.45	\$14,217.55	10%
Infrastructure Repairs	\$400,000.00	\$0.00	\$400,000.00	\$254,025.46	\$145,974.54	36%
Equipment Replacement	\$200,000.00	\$0.00	\$200,000.00	\$50,449.00	\$149,551.00	75%
WIFA/USDA CIP	\$4,008,286.00	\$0.00	\$4,008,286.00	\$2,105,370.95	\$1,902,915.05	47%
WIFA WCGF CIP Spend	\$1,500,000.00	\$0.00	\$1,500,000.00	\$395,347.37	\$1,104,652.63	74%
Debt Service - Land & Building Lease	\$24,000.00	\$0.00	\$24,000.00	\$20,000.00	\$4,000.00	17%
Debt Service - WIFA Loan -Principal & Interest	\$504,852.00	\$0.00	\$504,852.00	\$499,142.32	\$5,709.68	1%
Debt service - USDA Loan Principal & Interest	\$162,972.00	\$0.00	\$162,972.00	\$135,810.00	\$27,162.00	17%
Debt Service - USDA Loans Interest Only	\$223,073.00	\$0.00	\$223,073.00	\$135,368.00	\$87,705.00	39%
Debt Service - Debt Service Reserve 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	\$165,345.76	\$54,434.24	25%
Total Expense	\$10,536,700.00	\$0.00	\$10,536,700.00	\$5,622,953.76	\$4,913,746.24	

Cash Carry Forward - Reserve Fund
\$270,000.00

\$10,806,700.00

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

April 1-30, 2026

Summary

Total Revenues	\$3,268,921.02
Total Expense	<u>\$666,693.84</u>
Ending Balance	<u>\$2,602,227.18</u>

Revenues

	<u>Mnthly Estimate</u>	<u>Actual</u>	<u>Variance</u>
Beginning Cash Balance	\$74,416.00	\$2,794,837.31	\$2,720,421.31
Property Tax Levy	\$87,469.00	\$209,313.09	\$121,844.09
Customer Sales	\$245,667.00	\$245,340.49	-\$326.51
Miscellaneous Revenues	\$20,167.00	\$3,180.28	-\$16,986.72
WIFA Funding USDA Projects	\$334,024.00	\$0.00	-\$334,024.00
WIFA WC Grant Funding	\$125,000.00	\$0.00	-\$125,000.00
Sales Taxes on Water Bills	\$18,315.00	\$16,249.85	-\$2,065.15
Total Revenue	<u>\$830,642.00</u>	<u>\$474,083.71</u>	<u>-\$356,558.29</u>
Total Including Carryover	<u>\$905,058.00</u>	<u>\$3,268,921.02</u>	<u>\$2,363,863.02</u>

Expenses and Expenditures

All Operations

Operations	\$37,333.00	\$258,994.50	\$221,661.50
Field Labor & Burden	\$56,000.00	\$34,477.19	-\$21,522.81
Administrative	\$66,417.00	\$56,408.01	-\$10,008.99
Admin Professional Services	\$29,167.00	\$17,280.54	-\$11,886.46
Infrastructure	\$33,333.00	\$42,885.54	\$9,552.54
Equipment Replacement	\$16,667.00	\$0.00	-\$16,667.00
Sales Taxes paid	\$18,315.00	\$16,249.85	-\$2,065.15
	<u>\$257,232.00</u>	<u>\$426,295.63</u>	<u>\$169,063.63</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	\$224,817.21	\$140,614.21
Total Expense	<u>\$419,035.00</u>	<u>\$666,693.84</u>	<u>\$247,658.84</u>
End Of Month	<u>\$486,023.00</u>	<u>\$2,602,227.18</u>	<u>\$2,116,204.18</u>

Pine-Strawberry Water Improvement District

Statement of Cash Flows **Period Ending 4/30/2026**

Operating Activities		
Cash Inflows		
Water Fees including Misc and Other	248,520.77	
Other Income	1,360.10	
Total Cash In	\$249,880.87	
Cash Outflows		
General Operations	(258,994.50)	
General Administrative	(26,820.63)	
Administrative Professional Services	(17,280.54)	
Infrastructure Maintenance Expense	(42,885.54)	
Inventory Additions	0.00	
Field Operations Wage Expense	(34,477.19)	
Administrative Wage Expense	(29,500.44)	
Total Cash Out	(\$409,958.84)	
Net Cash Flow from Operations		\$ (160,077.97)
Capital and Related Financing Activity		
Cash Inflows		
WIFA Bridge Loan Funding	-	
WCGF - Grant Funding	38,582.81	
Sale of Capital Asset	-	
Property Tax Levy	209,313.09	
Interest on Property Tax	516.46	
Insurance Claim Proceeds	-	
Total Cash In	\$248,412.36	
Cash Outflows		
Capital Projects	(224,817.21)	
Capital Assets	0.00	
Lease Right to Use P/I	(2,000.00)	
WIFA Note	0.00	
USDA Note	(13,581.00)	
USDA/WIFA Interest	0.00	
USDA Reserve	0.00	
Total Cash Out	(\$240,398.21)	
Net Cash Flow from Capital Financing Activities		\$ 8,014.15
Investing Activities		
Cash Inflows		
Interest Earnings	\$5,707.79	
Cash Outflows		
Debt Service Fees	0.00	
Net Cash Flow from Investing Activities		\$ 5,707.79
Net Period Cash and Cash Equivalents Increase/Decrease		\$ (146,356.03)

Cash and Cash Equivalents at beginning of period \$ 2,253,976.53
Cash and Cash Equivalents at end of period \$ 2,107,620.50

Total Operating Income checker 457,833.86
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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. Beginning Cash is based on the current year budget beginning cash, not the Cash and Cash Equivalents shown on the Net Position Report.
- *Cash flows sourced from General ledgers, Net Position and Income and Expense Statements

FY26 Bank Account Summary

Pine-Strawberry Water Improvement District
Bank Summary **Fiscal Year 2025-2026**
April 1-30, 2026

Bank Account Summary

Register Balance	Beginning	Ending
Operations	\$3,814.22	\$426,385.83
Operations - Sweep	\$2,584,202.59	\$2,615,890.02
Gila County Warrant	\$357,623.17	\$567,452.72
Operations Reserve	\$270,116.96	\$270,416.68
WIFA Operations	\$206,344.28	\$206,591.65
Xpress Bill Pay Clearing	\$2,581.84	\$88,497.86
Total:	\$3,424,683.06	\$4,175,234.76

Restricted Accounts

Construction	\$1,500,000.00	\$1,499,805.99
Security Deposit	\$341,887.08	\$342,319.54
WIFA Reserve	\$765,275.56	\$766,124.70
USDA Reserve	\$82,726.15	\$82,817.95
Total:	\$1,189,888.79	\$2,691,068.18
Grand Total	\$4,614,571.85	\$6,866,302.94

Bank Statement Balances	Beginning	Ending
Operations	\$25,000.00	\$25,125.00
Operations - Sweep	\$2,584,202.59	\$2,615,890.02
Gila County Warrant	\$357,623.17	\$567,452.72
Operations Reserve	\$270,116.96	\$270,416.68
WIFA Operations	\$243,864.32	\$206,591.65
Xpress Bill Pay Clearing	\$1,459.59	\$87,141.94
Total:	\$3,482,266.63	\$3,772,618.01

Restricted Bank Accounts

Construction	\$1,500,000.00	\$1,499,805.99
Security Deposit	\$342,845.53	\$343,256.91
WIFA Reserve	\$765,275.56	\$766,124.70
USDA Reserve	\$82,726.15	\$82,817.95
Total	\$1,190,847.24	\$2,692,005.55
Grand Total	\$4,673,113.87	\$6,464,623.56

Pine-Strawberry WID
Standard Financial Report
PSWID - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	422,571.61	426,385.83
10001 Gila County Warrant Acct Chase	209,829.55	567,452.72
10003 PNC-Restricted Cust. Sec Dep	432.46	342,319.54
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-USDA Reserve	91.80	82,817.95
10008 PNC-MM Sweep Acct	31,687.43	2,615,890.02
10011 PNC-MM-Reserve Funds Acct	299.72	270,416.68
10014 PNC-WIFA Operations Acct	247.37	206,591.65
10015 PNC-WIFA Reserve Restricted Acct	849.14	766,124.70
10016 PNC-CONSTRUCTION	(194.01)	1,499,805.99
10100 Xpress Bill Pay Clearing	85,916.02	88,497.86
Total Cash and cash equivalents	751,731.09	6,866,702.94
Receivables		
12006 Accounts Receivable	658.56	252,125.81
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	0.00	9,574.26
Total Receivables	658.56	256,897.74
Other current assets		
14001 Security Dep Admin Bldg Lease	0.00	699.60
14004 Prepaid Expenses	15,837.44	68,689.57
14006 Prepaid/Service Contracts	(8,100.00)	8,100.00
16000 Inventory-Parts in Warehouse	(19,503.17)	342,161.04
Total Other current assets	(11,765.73)	419,650.21
Total Current Assets	740,623.92	7,543,250.89
Non-Current Assets		
Capital assets		
Work in Process		
16010 WIFA Construction in Progress	129,745.00	174,213.20
16020 PSWID Construction in Progress	0.00	25,678.45
16030 USDA Construction in Progress	34,463.95	4,305,249.96
16040 WCGF Grant CIP	60,608.26	60,608.26
Total Work in Process	224,817.21	4,565,749.87
Property		
16110 Land	0.00	300,758.09
16210 Buildings	0.00	397,564.55
16310 Leasehold Improvements	0.00	29,405.16
16410 Infrastructure	0.00	28,488,578.65
16610 Vehicles & Equipment	0.00	1,137,592.58
16620 Computers Hardware & Software	0.00	52,419.87
Total Property	0.00	30,406,318.90
Accumulated depreciation		
17210 AccDpn Buildings	2,034.82	152,836.64
17310 AccDpn Leasehold Improvements	359.15	21,668.42
17410 AccDpn Infrastructure	86,247.26	5,957,272.90
17610 AccDpn Vehicles & Equipment	9,942.85	434,493.50
17620 AccDpn Computers Hardware & Software	407.59	37,518.27
Total Accumulated depreciation	98,991.67	6,603,789.73
Total Capital assets	125,825.54	28,368,279.04
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(529,223.36)
14007 Right-to-Use Lease	0.00	108,151.39
14007A Amortization of Leases	(1,958.91)	(107,927.74)
14008 App. Development Costs - Water Model/GIS	0.00	315,275.40
14008A Amortization of Water Model/GIS	(1,313.65)	(27,493.11)
Total Other non-current assets	(5,892.48)	1,016,334.58
Total Non-Current Assets	119,933.06	29,384,613.62

Pine-Strawberry WID
Standard Financial Report
PSWID - 04/01/2026 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 YTD Actual
Total Assets:	860,556.98	36,927,864.51
Liabilities and Fund Equity:		
Liabilities:		
Accounts payable		
20000 Accounts Payable	885,048.38	1,463,852.06
Total Accounts payable	885,048.38	1,463,852.06
Other Current Liabilities		
24001 Compensated PTO	0.00	22,841.97
24101 Refundable Customer Deposits	(450.00)	344,189.90
25500 Sales Tax Payable	(24.78)	16,249.85
25509 Servline Claim Adjustments	0.00	0.00
25510 Retention Payable	2,962.45	136,993.77
25511 ACC/CRI/HIP	(466.16)	(240.49)
Total Other Current Liabilities	2,021.51	520,035.00
Long-term liabilities		
25005 WIFA Note Payable	0.00	5,226,241.56
25007 USDA Note Payable	(9,041.56)	4,833,029.77
25008 WIFA/USDA Construction Loan Payable	0.00	15,319,281.90
25009 WIFA LC-2025-083 Loan Payable	0.00	44,468.20
25013 Right-To-Use Leases	(1,987.23)	3,759.55
Total Long-term liabilities	(11,028.79)	25,426,780.98
Total Liabilities:	876,041.10	27,410,668.04
Fund Balance		
Net income		
30000 Retained Earnings	(15,484.12)	9,517,196.47
Total Net income	(15,484.12)	9,517,196.47
Total Fund Balance	(15,484.12)	9,517,196.47
Total Liabilities and Fund Equity:	860,556.98	36,927,864.51
Total Net Position	0.00	0.00

Pine-Strawberry WID
Operational Budget Report
PSWID - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	April Actual	2026 YTD	2026 Budget	Remaining Budget	% Earned/ Used
Income or Expense					
Income From Operations:					
Operating income					
Water Fees	245,340.49	2,496,248.52	2,948,000.00	451,751.48	84.68%
Property Tax	209,313.09	993,759.35	1,049,634.00	55,874.65	94.68%
Other Water Fees	1,460.00	235,339.03	218,000.00	(17,339.03)	107.95%
Miscellaneous Fees	1,720.28	18,052.24	24,000.00	5,947.76	75.22%
Total Operating income	457,833.86	3,743,399.14	4,239,634.00	496,234.86	88.30%
Operating expense					
Administration					
Other Admin Expenses	6,726.52	66,723.01	113,965.00	47,241.99	58.55%
Outside Source Fees	5,594.79	61,632.73	98,346.00	36,713.27	62.67%
Administration Office Expenses	14,499.32	81,463.39	119,423.00	37,959.61	68.21%
Admin Employer Taxes and Benefits	7,408.65	79,851.67	123,853.00	44,001.33	64.47%
Administrative Labor	22,178.73	240,870.12	341,413.00	100,542.88	70.55%
Total Administration	56,408.01	530,540.92	797,000.00	266,459.08	66.57%
Admin - Professional Services, etc.	17,280.54	211,219.50	362,150.00	150,930.50	58.32%
Operations					
Professional Services	225,735.56	269,756.65	58,140.00	(211,616.65)	463.98%
Field Expenses	2,298.62	41,048.05	63,474.00	22,425.95	64.67%
Field Office Expenses	923.65	12,510.93	16,614.00	4,103.07	75.30%
Field Vehicle & Equipment Costs	16,612.43	83,548.01	93,761.00	10,212.99	89.11%
Wells, Tanks, Infrastructure					
Water Share All	640.08	18,030.16	35,500.00	17,469.84	50.79%
Well Expense All	1,654.59	6,527.34	10,953.00	4,425.66	59.59%
Environmental	853.92	9,258.96	11,493.00	2,234.04	80.56%
Infrastructure All	42,885.54	253,934.10	400,000.00	146,065.90	63.48%
Tanks All	669.98	8,084.75	8,531.00	446.25	94.77%
Other	9,605.67	99,052.62	149,534.00	50,481.38	66.24%
Total Wells, Tanks, Infrastructure	56,309.78	394,887.93	616,011.00	221,123.07	64.10%
Field Labor & Employer Taxes/Benefits					
Field Labor	27,024.75	274,683.98	502,978.00	228,294.02	54.61%
Field Employer Taxes & Benefits	7,452.44	92,504.77	169,022.00	76,517.23	54.73%
Total Field Labor & Employer Taxes/Benefits	34,477.19	367,188.75	672,000.00	304,811.25	54.64%
Total Operations	336,357.23	1,168,940.32	1,520,000.00	351,059.68	76.90%
Depreciation Expense					
Depreciation Expense-Operations	98,584.08	976,751.22	1,104,000.00	127,248.78	88.47%
Depreciation Expense-Admin	6,300.07	64,117.43	78,010.00	13,892.57	82.19%
Total Depreciation Expense	104,884.15	1,040,868.65	1,182,010.00	141,141.35	88.06%
Total Operating expense	514,929.93	2,951,569.39	3,861,160.00	909,590.61	76.44%
Total Income From Operations:	(57,096.07)	791,829.75	378,474.00	(413,355.75)	209.22%
Non-Operating Items:					
Non-operating income	46,164.16	438,767.64	562,669.07	123,901.43	77.98%
Non-operating expense	4,552.21	202,075.10	310,678.00	108,602.90	65.04%
Total Non-Operating Items:	41,611.95	236,692.54	251,991.07	15,298.53	93.93%
Total Income or Expense	(15,484.12)	1,028,522.29	630,465.07	(398,057.22)	163.14%

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 26 CIP Remaining Budget	Project % Complete to Date
Strawberry View 1&2 WLR	\$3,722,603.00	-\$3,511,103.00	\$211,500.00	\$0.00	\$0.00	\$0.00	\$208,693.60	\$208,693.60	\$2,806.40	99%
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%
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	\$1,372,537.91	\$1,541,450.94	\$17,268.06	99%
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	\$233,286.22	\$233,286.22	\$121,334.84	66%
Total Active Projects	\$7,740,893.00	-\$3,511,103.00	\$4,229,790.00	\$50,296.91	\$1,426,163.87	\$797,402.19	\$1,814,517.73	\$4,088,380.70	\$141,409.30	
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	\$98,974.52	\$751,323.42	\$565,444.58	57%
Total Project Administrative fees	\$1,433,501.00	\$0.00	\$1,433,501.00	\$170,532.19	\$284,294.58	\$224,845.19	\$98,974.52	\$778,646.48	\$654,854.52	

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	\$145,639.60
Total FY26 CIP Obligated	\$559,760.79
Total available*:	\$ 265,718.06

PSWID Funded Projects	
Fiscal Year 2025-2026 Summary	
Total FY26 Budget*	\$1,010,440.00
Total Costs FY26	\$399,612.97
Budget Remaining	\$610,827.03

(Total Costs FY26 is PSWID projects and WCGF. FY26 match amount)

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	NA	\$55,999.41	\$0.00	100%
26-05	WCGF Pine Cone Tr.	Budget revised by WCGF portion, PSWID funds remaining	\$317,041.00	-\$117,088.31	\$199,952.69	\$199,952.69	NA	\$0.00	\$199,952.69	0%
26-06	SR87 Valve Replacements	JOC	\$26,000.00		\$26,000.00	\$26,000.00	NA	\$0.00	\$26,000.00	0%
26-07	APS Trench & Conduit	JOC	\$195,835.93	\$16,972.76	\$212,808.69	\$212,808.69	NA	\$212,808.69	\$0.00	100%
PSWID Projects To Date			\$644,915.93	-\$85,155.14	\$559,760.79	\$268,808.10	\$39,321.55	\$308,129.65	\$251,631.14	
26-03	Lead & Copper 100% Forgivable loan	not included in CIP budget	\$700,000.00	\$0.00	\$700,000.00	\$174,213.20	NA	\$174,213.20	\$525,786.80	25%

Project #	Project Name	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	\$486,044.00	-\$1,525.00	\$484,519.00	\$341,986.31	\$114,289.61	\$485,270.22	-\$751.22	100%
26-05	WCGF Pine Cone Tr.	\$117,088.31	\$0.00	\$117,088.31	\$43,234.35	\$14,411.46	\$60,608.26	\$56,480.05	52%
				FY25		As of 6/30/25			
25-01	WCGF Pine Cove	\$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		\$1,995,031.71	\$106,655.19	\$2,101,686.90	\$1,510,135.76	\$503,816.35	\$2,045,958.07	\$55,728.83	97%

Water Conservation Grant Funding Summary						
Program	Disbursements FY25	Disbursements FY26	Remaining Funding	FY25 Funding Received	FY26 Funding Received	Reimbursements Due TD
Award						
Grant Program Spend	\$1,575,675.00	\$1,138,755.93	\$393,062.51	\$122,754.98	\$1,361,354.19	\$47,709.27
Grant Match*	\$525,225.00	\$379,585.41	\$130,804.87	NA	NA	
Total WCGF Program	\$2,100,900.00	\$1,518,341.34	\$582,867.38	\$122,754.98	\$1,361,354.19	\$47,709.27

* Excludes disallowed expenses and Oct. 24 match adj.



April 2026 Billings Report

Billing Period	4/1 - 4/30
Last Read Date	4/29
Meter Read Period	4/1 - 4/30
Bill Date	4/30/2026
Due Date	5/25

Total Water Fees:	\$ 245,340.49
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Total Billings Posted:	3379
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Total Gallons Sold:	5,676,449
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Payments Made by Type

Cash	\$2,347.56
Checks	\$29,469.85
Credit Cards	\$118,034.43
EFT's	\$120,891.77
Returned Payments	-\$481.68
Payments by Type Total	\$270,261.93



Other Water Fees

Misc Other	\$ 230.00
Establishment	\$ 1,300.00
Lateral	\$ -
Turn H2O on/off Cust. Request	\$ -
Re-Establishment	\$ -
Adjust/Replace Meter Box	\$ -
Reconnection	\$ 50.00
Meter Re-Installation	\$ -
Hook-up	\$ -
Meter Testing	\$ -
After Hours Service	\$ -
Meter Relocate/Elevation	\$ -
Data Log	\$ -
On w/o Notice	\$ -
Valve Breakage	\$ -
Late Fee	\$ 1,344.63
NSF Fee	\$ 120.00
Lien Release Fee	\$ -
Door Tag Fee	\$ 240.00
Total Other Water Fees	\$ 3,284.63
Security Deposits Collected	\$ 2,250.00
Total # 15	



Transaction Privilege Tax Return Breakdown

<u>Revenues Total</u>		\$ 246,340.49
(Net W/O Tax)		
<u>Total Taxes Collected</u>		<u>\$ 16,249.85</u>
Gila/AZ Sales Tax		\$ 16,214.06
Municipal Water Tax		\$ 35.79
<u>TPT Due</u>	(Revenue X .0672%)	\$ 16,192.47
<u>MWT Due</u>		\$ 35.79
<u>Total Taxes Due</u>		<u>\$ 16,228.26</u>
<u>Accounting Credit</u>		<u>\$ (164.86)</u>
<u>Excess TPT Collected</u>		<u>\$ 21.59</u>
Total Paid to AZDOR		\$ 16,084.99