



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 May 2026.

FINANCIAL HIGHLIGHTS

- The District's total net position decreased significantly. This is in part due to activities related to capital asset valuations and disposals.
- Operating revenues for water fees accounted for \$261,754.77 in revenues. This represents little change from the prior period.
- Operating expenses were approximately \$145,928.8, a decrease of 64% from the prior period, resuming normal spending trends.
- The District had \$13,538.07 in net non-operating revenue and expenses, a decrease of 67% from the prior period.

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: 4

Month: 11

5/1/2026 -
5/31/2026

Income	Approved Budget	Revisions	Revised Approved Budget	Actual Income	YTD Remaining	Percent Remaining
Cash Carry Forward - Reserve Fund	\$270,000.00		\$270,000.00	\$270,000.00	\$270,000.00	
Capital Projects Carry Forward	\$569,000.00		\$569,000.00	\$569,000.00	\$569,000.00	
Property Tax Levies	\$1,049,634.00		\$1,049,634.00	\$1,037,792.85	\$11,841.15	1%
Customer Sales/Revenue from Water	\$2,948,000.00		\$2,948,000.00	\$2,753,743.21	\$194,256.79	7%
Miscellaneous Revenues	\$242,000.00		\$242,000.00	\$257,651.35	-\$15,651.35	-6%
WIFA/USDA Loans	\$4,008,286.00		\$4,008,286.00	\$2,788,311.61	\$1,219,974.39	30%
WIFA WC Grant Funds Program Spend Reimbursement	\$1,500,000.00		\$1,500,000.00	\$1,327,246.30	\$172,753.70	12%
Sales Tax on Revenues	\$219,780.00		\$219,780.00	\$182,407.17	\$37,372.83	17%
Total Income	\$10,806,700.00		\$10,806,700.00	\$9,186,152.49	\$2,459,547.51	
Expense	Approved Budget	Revisions	Revised Approved Budget	Actual Expense	YTD Remaining	Percent Remaining
Operations	\$448,000.00		\$448,000.00	\$575,851.68	-\$127,851.68	-29%
Field Labor & Burden	\$672,000.00		\$672,000.00	\$402,648.54	\$269,351.46	40%
Administration	\$797,000.00		\$797,000.00	\$579,884.42	\$217,115.58	27%
Admin - Professional Services (Legal/Audit)	\$350,000.00		\$350,000.00	\$231,230.71	\$118,769.29	34%
Capital Projects/Repairs PSWID (Includes prior YR carryover)	\$864,440.00		\$864,440.00	\$89,499.41	\$774,940.59	90%
Capital Projects WC Grant Fund Match 25% (PYR carryover)	\$146,000.00		\$146,000.00	\$148,895.95	-\$2,895.95	-2%
Infrastructure Repairs	\$400,000.00		\$400,000.00	\$268,354.44	\$131,645.56	33%
Equipment Replacement	\$200,000.00		\$200,000.00	\$50,449.00	\$149,551.00	75%
WIFA/USDA CIP	\$4,008,286.00		\$4,008,286.00	\$2,166,773.75	\$1,841,512.25	46%
WIFA WCGF CIP Spend	\$1,500,000.00		\$1,500,000.00	\$446,687.87	\$1,053,312.13	70%
Debt Service - Land & Building Lease	\$24,000.00		\$24,000.00	\$22,000.00	\$2,000.00	8%
Debt Service - WIFA Loan -Principal & Interest	\$504,852.00		\$504,852.00	\$499,142.32	\$5,709.68	1%
Debt Service - USDA Loan Principal & Interest	\$162,972.00		\$162,972.00	\$149,391.00	\$13,581.00	8%
Debt Service - USDA Loans Interest Only	\$223,073.00		\$223,073.00	\$135,368.00	\$87,705.00	39%
Debt Service - Debt Service Reserve Contribution	\$16,297.00		\$16,297.00	\$16,297.00	\$0.00	0%
Sales Tax on Revenues	\$219,780.00		\$219,780.00	\$182,407.17	\$37,372.83	17%
Total Expense	\$10,536,700.00		\$10,536,700.00	\$5,964,881.26	\$4,571,818.74	

Cash Carry Forward - Reserve Fund
\$270,000.00
\$10,806,700.00

Based on Monthly Budget and Net Position Reports

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

May 1-31, 2026

Summary

Total Revenues	\$3,563,198.72
Total Expense	\$341,927.49
Ending Balance	\$3,221,271.23

Revenues

	Mnthly Estimate	Actual	Variance
Beginning Cash Balance	\$74,416.00	\$2,602,227.18	\$2,527,811.18
Property Tax Levy	\$87,469.00	\$44,033.50	-\$43,435.50
Customer Sales	\$245,667.00	\$257,494.69	\$11,827.69
Miscellaneous Revenues	\$20,167.00	\$4,260.08	\$15,906.92
WIFA Funding USDA Projects	\$334,024.00	\$633,646.94	-\$299,622.94
WIFA WC Grant Funding	\$125,000.00	\$4,474.92	\$120,525.08
Sales Taxes on Water Bills	\$18,315.00	\$17,061.41	-\$1,253.59
Total Revenue	\$830,642.00	\$960,971.54	\$130,329.54
Total Including Carryover	\$905,058.00	\$3,563,198.72	\$2,658,140.72

Expenses and Expenditures

All Operations

Operations	\$37,333.00	\$28,034.20	-\$9,298.80
Field Labor & Burden	\$56,000.00	\$35,459.79	-\$20,540.21
Administrative	\$66,417.00	\$48,094.10	-\$18,322.90
Admin Professional Services	\$29,167.00	\$20,011.21	-\$9,155.79
Infrastructure	\$33,333.00	\$14,328.98	-\$19,004.02
Equipment Replacement	\$16,667.00	\$0.00	-\$16,667.00
Sales Taxes paid	\$18,315.00	\$17,061.41	-\$1,253.59
	\$257,232.00	\$162,989.69	-\$94,242.31

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	\$163,356.80	\$79,153.80
Total Expense	\$419,035.00	\$341,927.49	-\$77,107.51
End Of Month	\$486,023.00	\$3,221,271.23	\$2,735,248.23

Pine-Strawberry Water Improvement District

Statement of Cash Flows Period Ending 5/31/2026

Operating Activities			
Cash Inflows			
Water Fees including Misc and Other	261,754.77		
Other Income	310.44		
Total Cash In	\$262,065.21		
Cash Outflows			
General Operations	(28,034.20)		
General Administrative	(18,903.88)		
Administrative Professional Services	(20,011.21)		
Infrastructure Maintenance Expense	(14,328.98)		
Inventory Additions	0.00		
Field Operations Wage Expense	(35,459.79)		
Administrative Wage Expense	(29,190.22)		
Total Cash Out	(\$145,928.28)		
Net Cash Flow from Operations		\$	116,136.93
Capital and Related Financing Activity			
Cash Inflows			
WIFA Bridge Loan Funding	633,646.94		
WCGF - Grant Funding	4,474.92		
Sale of Capital Asset	-		
Property Tax Levy	44,033.50		
Interest on Property Tax	2,680.34		
Insurance Claim Proceeds	-		
Total Cash In	\$684,835.70		
Cash Outflows			
Capital Projects	(163,356.80)		
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	(\$178,937.80)		
Net Cash Flow from Capital Financing Activities		\$	505,897.90
Investing Activities			
Cash Inflows			
Interest Earnings	\$6,072.37		
Cash Outflows			
Debt Service Fees	0.00		
Net Cash Flow from Investing Activities		\$	6,072.37
Net Period Cash and Cash Equivalents Increase/Decrease		\$	628,107.20

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

Cash and Cash Equivalents at end of period \$ 2,882,083.73

Total Operating Income checker
305,788.27

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**
May 1-31, 2026

Bank Account Summary		
Register Balance	Beginning	Ending
Operations	\$426,385.83	\$14,844.12
Operations - Sweep	\$2,615,890.02	\$2,876,026.12
Gila County Warrant	\$567,452.72	\$114,168.18
Operations Reserve	\$270,416.68	\$270,726.73
WIFA Operations	\$206,591.65	\$342,402.66
Xpress Bill Pay Clearing	\$88,497.86	\$1,378.43
Total:	\$4,175,234.76	\$3,619,546.24

Restricted Funds Accounts

Construction	\$1,499,805.99	\$1,499,650.24
Security Deposit	\$342,319.54	\$342,799.39
WIFA Reserve	\$766,124.70	\$767,003.12
USDA Reserve	\$82,817.95	\$82,912.90
Total:	\$1,108,444.24	\$2,692,365.65
Grand Total:	\$5,283,679.00	\$6,311,911.89

Bank Statement Balances	Beginning	Ending
Operations	\$25,125.00	\$25,199.00
Operations - Sweep	\$2,615,890.02	\$2,876,026.12
Gila County Warrant	\$567,452.72	\$114,168.18
Operations Reserve	\$270,416.68	\$270,726.73
WIFA Operations	\$206,591.65	\$709,271.15
Xpress Bill Pay Clearing	\$87,141.94	\$64,607.79
Total:	\$3,772,618.01	\$4,059,998.97

Restricted Funds Accounts

Construction	\$1,499,805.99	\$1,499,650.24
Security Deposit	\$343,256.91	\$343,079.94
WIFA Reserve	\$766,124.70	\$767,003.12
USDA Reserve	\$82,817.95	\$82,912.90
Total:	\$1,109,381.61	\$2,692,646.20
Grand Total:	\$4,881,999.62	\$6,752,645.17

Pine-Strawberry WID
Standard Financial Report
PSWID - 05/01/2026 to 05/31/2026
91.67% of the fiscal year has expired

	May Actual	2026 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	(411,901.02)	14,844.12
10001 Gila County Warrant Acct Chase	(453,284.54)	114,168.18
10003 PNC-Restricted Cust. Sec Dep	479.85	342,799.39
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-USDA Reserve	94.95	82,912.90
10008 PNC-MM Sweep Acct	260,136.10	2,876,026.12
10011 PNC-MM-Reserve Funds Acct	310.05	270,726.73
10014 PNC-WIFA Operations Acct	135,811.01	342,402.66
10015 PNC-WIFA Reserve Restricted Acct	878.42	767,003.12
10016 PNC-CONSTRUCTION	(155.75)	1,499,650.24
10100 Xpress Bill Pay Clearing	(87,119.43)	1,378.43
Total Cash and cash equivalents	<u>(554,750.36)</u>	<u>6,312,311.89</u>
Receivables		
12006 Accounts Receivable	21,460.40	273,586.21
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(1.62)	9,572.64
Total Receivables	<u>21,458.78</u>	<u>278,356.52</u>
Other current assets		
14001 Security Dep Admin Bldg Lease	0.00	699.60
14004 Prepaid Expenses	(7,814.85)	60,874.72
14006 Prepaid/Service Contracts	(8,100.00)	0.00
16000 Inventory-Parts in Warehouse	0.00	342,161.04
Total Other current assets	<u>(15,914.85)</u>	<u>403,735.36</u>
Total Current Assets	<u>(549,206.43)</u>	<u>6,994,403.77</u>
Non-Current Assets		
Capital assets		
Work in Process		
16010 WIFA Construction in Progress	32,130.00	206,343.20
16020 PSWID Construction in Progress	33,500.00	59,178.45
16030 USDA Construction in Progress	29,272.81	4,334,522.77
16040 WCGF Grant CIP	68,454.00	129,062.26
Total Work in Process	<u>163,356.81</u>	<u>4,729,106.68</u>
Property		
16110 Land	(70,000.00)	230,758.09
16210 Buildings	0.00	397,564.55
16310 Leasehold Improvements	(10,116.25)	19,288.91
16410 Infrastructure	(186,010.05)	28,302,568.60
16610 Vehicles & Equipment	0.00	1,137,592.58
16620 Computers Hardware & Software	0.00	52,419.87
Total Property	<u>(266,126.30)</u>	<u>30,140,192.60</u>
Accumulated depreciation		
17210 AccDpn Buildings	2,034.82	154,871.46
17310 AccDpn Leasehold Improvements	(4,776.19)	16,892.23
17410 AccDpn Infrastructure	(93,406.48)	5,863,866.42
17610 AccDpn Vehicles & Equipment	9,942.85	444,436.35
17620 AccDpn Computers Hardware & Software	407.59	37,925.86
Total Accumulated depreciation	<u>(85,797.41)</u>	<u>6,517,992.32</u>
Total Capital assets	<u>(16,972.08)</u>	<u>28,351,306.96</u>
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(531,843.28)
14007 Right-to-Use Lease	0.00	108,151.39
14007A Amortization of Leases	(1,958.91)	(109,886.65)
14008 App. Development Costs - Water Model/GIS	0.00	315,275.40
14008A Amortization of Water Model/GIS	(1,313.65)	(28,806.76)
Total Other non-current assets	<u>(5,892.48)</u>	<u>1,010,442.10</u>
Total Non-Current Assets	<u>(22,864.56)</u>	<u>29,361,749.06</u>

Pine-Strawberry WID
Standard Financial Report
PSWID - 05/01/2026 to 05/31/2026
91.67% of the fiscal year has expired

	May Actual	2026 YTD Actual
Total Assets:	<u>(572,070.99)</u>	<u>36,356,152.83</u>
Liabilites and Fund Equity:		
Liabilities:		
Accounts payable		
20000 Accounts Payable	(1,172,401.40)	291,809.97
Total Accounts payable	<u>(1,172,401.40)</u>	<u>291,809.97</u>
Other Current Liabilities		
24001 Compensated PTO	0.00	22,841.97
24101 Refundable Customer Deposits	945.00	345,134.90
25500 Sales Tax Payable	811.56	17,061.41
25509 Servline Claim Adjustments	0.00	0.00
25510 Retention Payable	3,422.70	140,416.47
25511 ACC/CRI/HIP	0.00	(240.49)
Total Other Current Liabilities	<u>5,179.26</u>	<u>525,214.26</u>
Long-term liabilities		
25005 WIFA Note Payable	0.00	5,226,241.56
25007 USDA Note Payable	(9,050.03)	4,823,979.74
25008 WIFA/USDA Construction Loan Payable	539,001.94	15,858,283.84
25009 WIFA LC-2025-083 Loan Payable	94,645.00	139,113.20
25013 Right-To-Use Leases	(1,993.61)	1,765.94
Total Long-term liabilities	<u>622,603.30</u>	<u>26,049,384.28</u>
Total Liabilities:	<u>(544,618.84)</u>	<u>26,866,408.51</u>
Fund Balance		
Net income		
30000 Retained Earnings	(27,452.15)	9,489,744.32
Total Net income	<u>(27,452.15)</u>	<u>9,489,744.32</u>
Total Fund Balance	<u>(27,452.15)</u>	<u>9,489,744.32</u>
Total Liabilites and Fund Equity:	<u>(572,070.99)</u>	<u>36,356,152.83</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>

Pine-Strawberry WID
Operational Budget Report
PSWID - 07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	May Actual	2026 YTD	2026 Budget	Remaining Budget	% Earned/ Used
Income or Expense					
Income From Operations:					
Operating income					
Water Fees	257,494.69	2,753,743.21	2,948,000.00	194,256.79	93.41%
Property Tax	44,033.50	1,037,792.85	1,049,634.00	11,841.15	98.87%
Other Water Fees	2,160.00	237,499.03	218,000.00	(19,499.03)	108.94%
Miscellaneous Fees	2,100.08	20,152.32	24,000.00	3,847.68	83.97%
Total Operating income	305,788.27	4,049,187.41	4,239,634.00	190,446.59	95.51%
Operating expense					
Administration					
Other Admin Expenses	6,225.11	72,948.12	113,965.00	41,016.88	64.01%
Outside Source Fees	5,732.39	67,365.12	98,346.00	30,980.88	68.50%
Administration Office Expenses	6,946.38	88,409.77	119,423.00	31,013.23	74.03%
Admin Employer Taxes and Benefits	7,342.47	87,194.14	123,853.00	36,658.86	70.40%
Administrative Labor	21,847.75	262,717.87	341,413.00	78,695.13	76.95%
Total Administration	48,094.10	578,635.02	797,000.00	218,364.98	72.60%
Admin - Professional Services, etc.	20,011.21	231,230.71	362,150.00	130,919.29	63.85%
Operations					
Professional Services	5,358.19	275,114.84	58,140.00	(216,974.84)	473.19%
Field Expenses	798.49	41,846.54	63,474.00	21,627.46	65.93%
Field Office Expenses	1,775.45	14,286.38	16,614.00	2,327.62	85.99%
Field Vehicle & Equipment Costs	2,226.86	85,774.87	93,761.00	7,986.13	91.48%
Wells, Tanks, Infrastructure					
Water Share All	3,506.88	21,537.04	35,500.00	13,962.96	60.67%
Well Expense All	1,010.93	7,538.27	10,953.00	3,414.73	68.82%
Environmental	2,423.18	11,682.14	11,493.00	(189.14)	101.65%
Infrastructure All	14,328.98	268,263.08	400,000.00	131,736.92	67.07%
Tanks All	649.98	8,734.73	8,531.00	(203.73)	102.39%
Other	10,284.24	109,336.86	149,534.00	40,197.14	73.12%
Total Wells, Tanks, Infrastructure	32,204.19	427,092.12	616,011.00	188,918.88	69.33%
Field Labor & Employer Taxes/Benefits					
Field Labor	26,316.21	301,000.19	502,978.00	201,977.81	59.84%
Field Employer Taxes & Benefits	9,143.58	101,648.35	169,022.00	67,373.65	60.14%
Total Field Labor & Employer Taxes/Benefits	35,459.79	402,648.54	672,000.00	269,351.46	59.92%
Total Operations	77,822.97	1,246,763.29	1,520,000.00	273,236.71	82.02%
Depreciation Expense					
Depreciation Expense-Operations	97,165.32	1,073,916.54	1,104,000.00	30,083.46	97.28%
Depreciation Expense-Admin	6,300.07	70,417.50	78,010.00	7,592.50	90.27%
Total Depreciation Expense	103,465.39	1,144,334.04	1,182,010.00	37,675.96	96.81%
Total Operating expense	249,393.67	3,200,963.06	3,861,160.00	660,196.94	82.90%
Total Income From Operations:	56,394.60	848,224.35	378,474.00	(469,750.35)	224.12%
Non-Operating Items:					
Non-operating income	13,538.07	452,305.71	562,669.07	110,363.36	80.39%
Non-operating expense	97,384.82	299,459.92	310,678.00	11,218.08	96.39%
Total Non-Operating Items:	(83,846.75)	152,845.79	251,991.07	99,145.28	60.66%
Total Income or Expense	(27,452.15)	1,001,070.14	630,465.07	(370,605.07)	158.78%

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	\$1,372,737.41	\$1,541,650.44	\$17,068.56	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	\$1,814,717.23	\$4,088,580.20	\$141,209.80	
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	\$102,947.82	\$755,296.72	\$561,471.28	57%
Total Project Administrative fees	\$1,433,501.00	\$0.00	\$1,433,501.00	\$170,532.19	\$284,294.58	\$224,845.19	\$102,947.82	\$782,619.78	\$650,881.22	

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	\$616,080.01
Total available**:	\$ 209,398.84

PSWID Funded Projects	
Fiscal Year 2025-2026 Summary	
Total FY26 Budget*	\$1,010,440.00
Total Costs FY26	\$460,672.86
Budget Remaining	\$549,767.14
(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	\$33,500.00	\$25,678.45	\$59,178.45	\$5,821.55	91%
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	\$200,703.91	\$55,568.00	\$256,271.91	\$12,725.17	NA	\$12,725.17	\$243,546.74	5%
26-06	SR87 Valve Replacements	JOC	\$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			\$528,578.84	\$87,501.17	\$616,080.01	\$315,033.27	\$25,678.45	\$340,711.72	\$275,368.29	

26-03	Lead & Copper 100% Forgivable loan	not included in CIP budget	\$700,000.00	\$0.00	\$700,000.00	\$206,343.20	NA	\$206,343.20	\$493,656.80	29%
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	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	\$341,986.31	\$114,289.61	\$485,270.22	\$0.58	100%
26-05	WCGF Pine Cone Tr.		\$116,337.09	\$43,234.35	\$14,411.46	\$116,337.09	\$0.00	100%

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			\$1,994,280.49	\$107,406.99	\$2,101,687.48	\$1,510,135.76	\$503,816.35	\$2,101,686.90	\$0.58	100%

Water Conservation Grant Funding Summary					FY25 - Current		
Program	Award	Disbursements	Disbursements	Remaining	FY25 Funding Received	FY26 Funding Received	Reimbursements Due TD
Grant Program Spend	\$1,575,675.00	\$1,138,755.93	\$436,919.07	\$0.00	\$122,754.98	\$1,365,829.11	\$87,090.91
Grant Match*	\$525,225.00	\$379,585.41	\$145,639.59	\$0.00	NA	NA	NA
Total WCGF Program	\$2,100,900.00	\$1,518,341.34	\$582,558.66	\$0.00	\$122,754.98	\$1,365,829.11	\$87,090.91

* Excludes disallowed expenses and Oct. 24 match adj.

PSWID

Report Run: 06/09/2026 @ 02:27 PM ET

Last 4 of Card	Transaction Date	Posting Date	Billing Amount	Transaction Type	Sales Tax Flag	Sales Tax	Merchant Category Code	Merchant Description	Merchant City	Merchant State	Merchant Zip	Purchase Description
5361	05/28/2026	05/29/2026	76.21	Purchase	Y	2.55	5942	AMAZON MKTPL 8Z2DK0P63	AMZN.COM/BILL	WA	981090000	Office Supplies
5361	05/27/2026	05/29/2026	71.79	Purchase	Y	6.81	5411	SAFEWAY #1536	PAYSON	AZ	855410000	Office Supplies
5361	05/28/2026	05/29/2026	7.45	Purchase	Y	0.46	5942	AMAZON MKTPL I60HZ8IV3	AMZN.COM/BILL	WA	981090000	Office Supplies
5361	05/27/2026	05/28/2026	47.91	Purchase	Y	2.97	5942	AMAZON MKTPL RG4CV8HC3	AMZN.COM/BILL	WA	981090000	Office Supplies
5361	05/28/2026	05/29/2026	34.99	Purchase	N	0.0	7393	SIMPLISAFE	888-957-4675	MA	021080000	Security
5361	05/21/2026	05/22/2026	153.44	Purchase	Y	9.5	5942	AMAZON MKTPL BY8J78OK3	AMZN.COM/BILL	WA	981090000	Office Supplies
5361	05/15/2026	05/18/2026	50	Purchase	N	0.0	9402	STAMPS.COM	888-434-0055	DC	202600000	Postage
5361	05/16/2026	05/18/2026	41.55	Purchase	Y	2.57	5942	AMAZON MKTPL BF9MH5ZE0	AMZN.COM/BILL	WA	981090000	Office Supplies
5361	05/16/2026	05/18/2026	22.38	Purchase	N	0.0	4215	STAMPS.COM	512-8864006	CA	902450000	Subscriptions
0729	05/14/2026	05/15/2026	51.79	Purchase	N	0.0	5411	WAL-MART #1369	PAYSON	AZ	855410000	Special Events
5361	05/14/2026	05/15/2026	159.89	Purchase	Y	9.9	5942	AMAZON MKTPL BV1VK8IT0	AMZN.COM/BILL	WA	981090000	Small Equipment/Furniture
5361	05/14/2026	05/15/2026	104	Purchase	N	0.0	4812	VERIZON VICTRA AZ PAYSON	PAYSON	AZ	855410000	Phone and Communications
5361	05/14/2026	05/15/2026	41.37	Purchase	Y	2.56	5942	AMAZON MKTPL SH71S74G3	AMZN.COM/BILL	WA	981090000	Office Supplies
0729	05/13/2026	05/14/2026	-88.4	Credit	N	0.0	7538	SAFELITE ECOMM	COLUMBUS	OH	432350000	Vehicle Maintenance/repair
5361	05/13/2026	05/13/2026	-41.81	Credit	Y	2.59	5942	AMAZON MKTPLACE PMTS	AMZN.COM/BILL	WA	981090000	Office Supplies
0729	05/12/2026	05/13/2026	14.84	Purchase	N	0.0	5942	AMAZON MKTPL NR6O802V3	AMZN.COM/BILL	WA	981090000	Office Supplies
0729	05/11/2026	05/12/2026	613.98	Purchase	N	0.0	7538	SAFELITE ECOMM	COLUMBUS	OH	432350000	Vehicle Maintenance/repair
0729	05/10/2026	05/11/2026	74.82	Purchase	Y	4.63	5942	AMAZON MKTPL BV1YT60H0	AMZN.COM/BILL	WA	981090000	Field Supplies
5361	05/08/2026	05/08/2026	-26.63	Credit	Y	5.55	5942	AMAZON MKTPLACE PMTS	AMZN.COM/BILL	WA	981090000	Office Supplies
5361	05/08/2026	05/08/2026	-21.31	Credit	Y	5.55	5942	AMAZON MKTPLACE PMTS	AMZN.COM/BILL	WA	981090000	Office Supplies
0729	05/07/2026	05/07/2026	12.78	Purchase	Y	0.8	5942	AMAZON MKTPL BF2AI5EQ2	AMZN.COM/BILL	WA	981090000	Field Supplies
0729	05/06/2026	05/07/2026	10.65	Purchase	Y	0.66	5942	AMAZON MKTPL BJ2LZ12L0	AMZN.COM/BILL	WA	981090000	Office Supplies
6990	05/02/2026	05/04/2026	189.96	Purchase	Y	11.76	5942	AMAZON MKTPL BV64A9HU2	AMZN.COM/BILL	WA	981090000	Field Supplies
0729	05/02/2026	05/04/2026	128.9	Purchase	Y	7.99	5942	AMAZON MKTPL BJ9R38CK0	AMZN.COM/BILL	WA	981090000	Special Events
6990	05/01/2026	05/04/2026	14.75	Purchase	N	0.0	5942	AMAZON MKTPL BS0FC3WN0	AMZN.COM/BILL	WA	981090000	Office Supplies
0729	05/02/2026	05/04/2026	63.53	Purchase	Y	2.21	5942	AMAZON.COM BV5X088Z2	AMZN.COM/BILL	WA	981090000	Office Supplies
6990	05/01/2026	05/01/2026	89.49	Purchase	Y	5.55	5942	AMAZON MKTPL BJ4C04P01	AMZN.COM/BILL	WA	981090000	Office Supplies \$47.53/Field Supplies \$41.96

Total

1898.32

1898.32



May 2026 Billings Report

Billing Period	5/1 -5/31
Last Read Date	5/31
Meter Read Period	5/1-5/31
Bill Date	5/31/2026
Due Date	6/25

Total Water Fees:	\$ 257,494.69
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Total Billings Posted:	3378
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Total Gallons Sold:	7,145,183
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Payments Made by Type

Cash	\$2,609.39
Checks	\$29,602.87
Credit Cards	\$117,722.66
EFT's	\$117,752.47
Returned Payments	\$851.20
Payments by Type Total	\$266,836.19

**Other Water Fees**

Misc Other	\$ 10.00
Establishment	\$ 1,800.00
Lateral	\$ -
Turn H2O on/off Cust. Request	\$ 300.00
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	\$ 1,670.08
NSF Fee	\$ 150.00
Lien Release Fee	\$ -
Door Tag Fee	\$ 280.00
Total Other Water Fees	<u>\$ 4,260.08</u>

Security Deposits Collected	\$ 2,700.00
Total # 18	



Transaction Privilege Tax Return Breakdown

<u>Revenues Total</u>	\$ 257,494.69
(Net W/O Tax)	
<u>Total Taxes Collected</u>	<u>\$ 17,061.41</u>
Gila/AZ Sales Tax	\$ 17,015.93
Municipal Water Tax	\$ 45.48
<u>TPT Due</u>	\$ 16,994.65
(Revenue X .0672%)	
<u>MWT Due</u>	\$ 45.48
<u>Total Taxes Due</u>	<u>\$ 17,040.13</u>
<u>Accounting Credit</u>	<u>\$ (173.03)</u>
<u>Excess TPT Collected</u>	<u>\$ 21.28</u>
Total Paid to AZDOR	\$ 16,888.38