PAYETTE LAKES RECREATIONAL WATER & SEWER DISTRICT

Statement of Revenue and Expenses
8 Months Ended 07/31/2026

	CURRENT	Y-T-D	BUDGET	BUDGET (Over)/Under	% OF BUDGET
**** OPERATING REVENUE ****					
Property Tax Income	157,759.58	527,043.31	533,649.00	6,605.69	99%
Sales Tax Rebate Income	0.00	12,166.61	10,500.00	(1,666.61)	116%
Other Income	174,106.40	236,336.35	4,500.00	(231,836.35)	5252%
Hookup Fee Income	1,626,512.00	2,157,196.00	689,200.00	(1,467,996.00)	313%
Sewer Fee Income	830,504.51	3,843,351.60	4,974,512.00	1,131,160.40	77%
Late Fee Income	1,086.72	10,127.82	8,000.00	(2,127.82)	127%
Cash Forward from Reserves	0.00	0.00	637,280.00	637,280.00	0%
TOTAL INCOME	2,789,969.21	6,786,221.69	6,857,641.00	71,419.31	99%
**** NON-OPERATING REVENUE ****					
Interest Income	26,770.18	175,535.41	100,000.00	(75,535.41)	176%
**** EXPENSES ****					
Salaries & Overhead	130,881.70	1,132,147.25	1,916,273.00	784,125.75	59%
Office Operations	11,588.36	56,870.14	108,250.00	51,379.86	53%
Insurance & Bonding	0.00	29,556.50	59,113.00	29,556.50	50%
Building Utilities, Maintenance, Repair	5,715.63	17,987.57	48,941.00	30,953.43	37%
Public Involvement	0.00	4,886.90	10,000.00	5,113.10	0%
Engineering Technical Assistance	10,685.14	90,327.55	173,000.00	82,672.45	52%
Legal and Audit Expenses	6,710.00	96,621.30	210,100.00	113,478.70	46%
Misc/Contingency	0.00	0.00	85,000.00	85,000.00	0%
Lift Station Utilities	1,911.91	44,114.59	107,500.00	63,385.41	41%
WWTF Utilities	13,287.45	67,503.55	153,114.00	85,610.45	44%
Property Expense	272.37	2,404.19	13,700.00	11,295.81	0.18
Collection System O&M	5,818.47	49,220.76	232,900.00	183,679.24	21%
Johnson Lane 120 Acres Expense	0.00	0.00	3,100.00	3,100.00	0%
WWTF Expense	8,581.76	92,708.74	197,600.00	104,891.26	47%
TOTAL OPERATING EXPENSES	195,452.79	1,684,349.04	3,318,591.00	1,634,241.96	51%
****CAPITAL EXPENDITURES****					
Office Equipment Purchase	0.00	0.00	8,150.00	8,150.00	0%
Plant Equipment Purchase	0.00	18,970.87	65,075.00	46,104.13	29%
Planning Expense	0.00	7,367.85	65,000.00	57,632.15	11%
Sewer Infrastructure Replacement	39,825.54	192,477.51	1,562,500.00	1,370,022.49	12%
Capital Expense Contingency	0.00	0.00	100,000.00	100,000.00	0%
Rate Funded System Reinvestment	0.00	0.00	100,000.00	100,000.00	0%
Reuse Implementation Planning	0.00	16,134.30	18,000.00	1,865.70	90%
TOTAL CAPITAL EXPENDITURES	39,825.54	234,950.53	1,918,725.00	1,683,774.47	12%
TOTAL DISBURSEMENTS	235,278.33	1,919,299.57	5,237,316.00	3,318,016.43	37%
BALANCE	2,554,690.88	4,866,922.12			
Budget Realized =	67%				
****DEBT SERVICE****					
WW Rev Bond Series 2017 Principal	630,000.00	630,000.00	600,000.00	(30,000.00)	105%
Interest Expense Series 2017	326,548.36	652,664.59	1,114,325.00	461,660.41	59%
Professional Services-Finance	0.00	0.00	6,000.00	6,000.00	0%
TOTAL DEBT SERVICE	956,548.36	1,282,664.59	1,720,325.00	437,660.41	
	CURRENT	YTD	BALANCE		
****PROJECT EXPENDITURES****					
WWTF Infrastructure Improvements	29,756.35	131,861.43	150,000.00	18,138.57	88%
TOTAL CAPITAL EXPENDITURES	29,756.35	131,861.43	150,000.00	18,138.57	
	CURRENT	YTD	BALANCE		
****RESERVES****	+ / (-)	+ / (-)			
Local Government Investment Pool	15,265.09	123,013.18	4,872,055.19		
Capital Reserve Fund	2,126,020.80	3,195,570.27	4,903,003.28		
Debt Reserve Fund	(680,063.70)	7,192.94	411,641.29		
CD	0.00	0.00	3,286,829.61		
Balance in Reserves =	$13,471,442.92				
	CURRENT	YTD	BALANCE		
****BOND FUNDS****					
Construction Fund	185.90	(8,726.93)	8,096.33		
Project Fund	143,312.38	36,531.14	198,546.67		
Bond funds - IFB Cash Sweep	0.00	-	0.00		
Balance in Bond Funds =	$206,643.00				

PAYETTE LAKES RECREATIONAL WATER & SEWER DISTRICT

Bank Withdrawals Status (BK1450)

From Withdrawal Date	[7/1/2026] To [7/31/2026]
From Bank	[GENERAL] To [GENERAL]
From Application	[AP] To [AR]
Having Withdrawal Status of	[Not Posted, Void, Outstanding, Non-Negotiable, Continuation, Printed, Alignment]

Withdrawal Number	Withdrawal Date	Srce. Appl.	Payee Code	Payee Name	Comments	Withdrawal Amount
Bank:	GENERAL - GENERAL FUND IFB # 2-21638					
Status:	Outstanding					
10000	7/20/2026	AR	COU142	Reversal: COULTER CABIN TRUST	NSF	410.88
17160	7/8/2026	AP	BAT468	TOM BATEMAN	test holes at WWTF	550.00
17161	7/8/2026	AP	BDS398	BILLING DOCUMENT SPECIALISTS	posting/printing for July	3,322.73
17162	7/8/2026	AP	DIG288	DIGLINE INC.	additional locates	265.20
17163	7/8/2026	AP	GRA441	GRANITE EXCAVATION INC	dawson street sewer repairs	18,589.44
17164	7/8/2026	AP	HAW379	HAWLEY TROXELL ENNIS & HAWLEY LLP	June legal services	6,710.00
17165	7/8/2026	AP	INT250	EQUATION TECHNOLOGIES, INC.	software tech support	1,000.00
17166	7/8/2026	AP	LAK148	LAKESHORE DISPOSAL INC.	garbage services for shop & WWTF	342.51
17167	7/8/2026	AP	MCC231	MCCi, LLC	Laserfiche cloud project-final	1,462.50
17168	7/8/2026	AP	OXA372	OXARC, INC	parker fitting for WWTF	146.10
17169	7/8/2026	AP	RID254	RIDLEY'S FAMILY MARKETS	misc	0.49
17170	7/8/2026	AP	STA300	CHERRYROAD MEDIA, INC	ad for wastewater operator	260.00
17171	7/8/2026	AP	XER268	XEROX FINANCIAL SERVICES	copier lease	269.32
17172	7/8/2026	AP	ZIO410	ZIONS BANK	bond payment #18	956,548.36
17173	7/20/2026	AP	BOO356	SAM BOOTH	reimburse for breakroom supplies	42.38
17174	7/20/2026	AP	CHE449	WEX BANK	fuel	809.94
17175	7/20/2026	AP	CIT209	CITY OF MCCALL	water for June for WWTF & office	1,028.88
17176	7/20/2026	AP	CLE195	CLEARWATER CONCRETE, INC.	concrete sand	106.20
17177	7/20/2026	AP	FSC503	FARMERS SUPPLY COOPERATIVE	propane for house & shop	736.16
17178	7/20/2026	AP	GEM352	GEM STATE PAPER & SUPPLY COMPANY	janitorial supplies	196.45
17179	7/20/2026	AP	GEN535	GEN DIGITAL, INC	august premium	162.80
17180	7/20/2026	AP	IDA252	IDAHO POWER	power for lift stations, WWTF, office	17,642.93
17181	7/20/2026	AP	JUB262	J-U-B ENGINEERS, INC	LS#27, Lake St, Wooley & Spruce	21,236.10
17182	7/20/2026	AP	JUB262	J-U-B ENGINEERS, INC.	general engineering	11,776.54
17183	7/20/2026	AP	MAS534	MASSMUTUAL	august premium	625.68
17184	7/20/2026	AP	NCPERS	NCPERS GROUP LIFE INS.	employee deduction for life insurance	112.00
17185	7/20/2026	AP	OXA372	OXARC, INC	sodium hypochlorite for WWTF	2,077.86

From Application		[AP] To [AR]				
17186	7/20/2026	AP	PRI504	PRINCIPAL LIFE INSURANCE COMPANY	july & august premium	4,199.11
17187	7/20/2026	AP	STO527	STOEL RIVES LLP	legal services for pond liner	2,384.00
17188	7/20/2026	AP	USA284	USA BLUE BOOK	chemicals for WWTF	799.55
17189	7/20/2026	AP	VER202	VERIZON WIRELESS	cell phones	529.42
17190	7/20/2026	AP	ZIP466	ZIPLY FIBER	circuit line for WWTF	132.00
17191	7/29/2026	AP	ACS432	ADVANCED CONTROL SYSTEMS	LS46 PLC programming & 450 station	4,952.40
17192	7/29/2026	AP	ASS507	ASSURITY LIFE INSURANCE COMPANY	employee deduction for life insurance	683.14
17193	7/29/2026	AP	BAT179	JEFF BATEMAN	July monthly mileage allowance	76.00
17194	7/29/2026	AP	BAT512	KELLEY BATEMAN	July cleaning	280.00
17195	7/29/2026	AP	BDS398	BILLING DOCUMENT SPECIALISTS	postage/printing for August	2,603.80
17196	7/29/2026	AP	BUI422	BUILDERS FIRSTSOURCE	rust oleum	54.95
17197	7/29/2026	AP	JER162	JERRY'S AUTO & TRUCK PARTS	oil, filters, fuel pump, hose, etc.	688.21
17198	7/29/2026	AP	MAY283	MAY HARDWARE	material & supplies for shop & WWTF	663.95
17199	7/29/2026	AP	PIT298	PURCHASE POWER	postage meter	406.00
17200	7/29/2026	AP	RIC386	TAMMIE RICHARDSON	July monthly mileage allowance	38.00
2600997	7/7/2026	AP	AME506	AMERIFLEX	employed deduction for health savings	300.00
2600998	7/7/2026	AP	CHA552	CHASE BANK	employee deduction for savings	350.00
2600999	7/7/2026	AP	CHOICE	EMPOWER PERSI CHOICE	employee deduction retirement	1,252.49
2601000	7/7/2026	AP	COL551	COLUMBIA BANK	employee deduction for savings	75.00
2601001	7/7/2026	AP	EFTPS	IRS	federal tax withholding	11,524.11
2601002	7/7/2026	AP	IDA265	IDAHO CENTRAL CREDIT UNION	employee deduction for savings	500.00
2601003	7/7/2026	AP	MSA383	IDAHO MEDICAL SAVINGS ACCOUNT	employee deduction for msa	740.00
2601004	7/7/2026	AP	NAT180	NATIONWIDE RETIREMENT SOLUTION	employee deduction deferred compensation	1,221.51
2601005	7/7/2026	AP	PERSI	PUBLIC EMPLOYEE RETIREMENT	retirement	8,877.63
2601006	7/13/2026	AP	MAV280	WEX BANK	fuel	1,494.54
2601007	7/13/2026	AP	STL531	ST LUKE'S HEALTH PLAN- GROUP PREMIUMS	July premium	15,640.18
2601008	7/21/2026	AP	IFB390	IDAHO FIRST BANK	visa payment	2,531.54
2601009	7/22/2026	AP	AME506	AMERIFLEX	employee deduction for health savings	300.00
2601010	7/22/2026	AP	CHA552	CHASE BANK	employee deduction for savings	350.00
2601011	7/22/2026	AP	CHOICE	EMPOWER PERSI CHOICE	employee deduction retirement	1,248.32
2601012	7/22/2026	AP	COL551	COLUMBIA BANK	employee deduction for savings	75.00
2601013	7/22/2026	AP	EFTPS	IRS	federal tax withholding	11,247.80
2601014	7/22/2026	AP	IDA265	IDAHO CENTRAL CREDIT UNION	employee deduction for savings	500.00
2601015	7/22/2026	AP	MSA383	IDAHO MEDICAL SAVINGS ACCOUNT	employee deduction for msa	740.00
2601016	7/22/2026	AP	NAT180	NATIONWIDE RETIREMENT SOLUTION	employee deduction deferred compensation	1,221.51
2601017	7/22/2026	AP	NOR544	NORTHWIND COMPUTERS, INC.	IT managed services for August	620.00
2601018	7/22/2026	AP	PERSI	PUBLIC EMPLOYEE RETIREMENT	retirement	8,706.52
2601019	7/28/2026	AP	EFTPS	IRS	board federal tax withholding	120.82
2601020	7/28/2026	AP	IDA251	STATE TAX COMMISSION	Idaho state tax withholding	3,676.00
2601021	7/28/2026	AP	PERSI	PUBLIC EMPLOYEE RETIREMENT	board retirement	31.08
2601022	7/28/2026	AP	SPA472	SPARKLIGHT	internet	269.59

From Application		[AP] To [AR]				
2601023	7/30/2026	AP	ZIP466	ZIPLY FIBER	lift station lines	1,140.36
72026	7/21/2026	AR	MCG463	GREGG & SALLY MCGILLIS	refund for overcharge	82.14
8377	7/6/2026	AR	MAC086	Reversal: DIANE CHERYL MacLACHLAN	fixing posting errors	410.88
9501	7/22/2026	AR	LIL5632	Reversal: John A. Lillehaug	fixing posting errors	68.48
9719	7/16/2026	AR	LOM6692	Reversal: JAMES & JANE LOMAS	fixing posting errors	136.96
EFT 07/2026	7/3/2026	AR	MCC6986	Reversal: MCCALL DEVELOPMENT COMPANY	stopped payment	68.48
EFT 07/2026	7/3/2026	AR	MCC6988	Reversal: MCCALL DEVELOPMENT COMPANY	stopped payment	82.17
EFT 07/2026	7/16/2026	AR	BLU1586	Reversal: BLUEBIRD DAY PROPERTIES LLC	fixing posting errors	68.48
SAACH 07/2026	7/31/2026	AR	OFA6684	Reversal: ROBERT & BRANDALYNN	fixing posting errors	493.02
				Total for Status:		1,141,086.59

77 withdrawals printed

Summary by Bank

Bank	Withdrawal Total
GENERAL	1,141,086.59
Total:	1,141,086.59

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PAYETTE LAKES RECREATIONAL WATER & SEWER DISTRICT

Bank Withdrawals Status (BK1450)

From Withdrawal Date	[7/1/2026] To [7/31/2026]
From Bank	[VISAIFB] To [VISAIFB]
From Application	[AP] To [ZZ]
Having Withdrawal Status of	[Not Posted, Void, Outstanding, Non-Negotiable, Continuation, Printed, Alignment]

Withdrawal Number	Withdrawal Date	Srce. Appl.	Payee Code	Payee Name	Comments	Withdrawal Amount
Status:	Outstanding					
25012265	7/21/2026	AP	BRA519	BRANDED BRIDGE LINE	executive conference line	19.99
25012266	7/21/2026	AP	FRE473	FREECONFERENCECALL SERVICES	conference line	20.86
25012268	7/21/2026	AP	GOD555	GODADDY.COM	email & domain Renewal	48.18
25012269	7/21/2026	AP	IDA210	IDAHO TRANSPORTATION DEPT	Barge registration	94.25
25012270	7/21/2026	AP	IDA210	IDAHO TRANSPORTATION DEPT	little boat registration	46.87
25012271	7/21/2026	AP	OFFICE	AMAZON.COM	blueprint storage rack & clamps	285.98
25012272	7/21/2026	AP	OFFICE	AMAZON.COM	mailing labels	13.82
25012273	7/21/2026	AP	SAG269	SAGE SOFTWARE, INC	annual payroll renewal	850.00
25012274	7/21/2026	AP	SHOP	AMAZON.COM	electrician tool	34.39
25012276	7/21/2026	AP	STA300	CHERRYROAD MEDIA, INC	ad for job and spruce st project	449.82
25012277	7/21/2026	AP	WIL556	WILBER-ELLIS COMPANY LLC	spray weeds at WWTF	667.38
				Total for Status:		2,531.54

13 withdrawals printed

Summary by Bank

Bank	Withdrawal Total
VISAIFB	2,531.54
Total:	2,531.54