Pine-Strawberry Water Improvement District

Treasurer's Report for The

January 27, 2022, Board Meeting

The following reports are provided with financial information for December 31, 2021

- **Balance Sheet (1 Page)**
- **Profit & Loss Statement (1 Page)**
- **Cash Position Report (1 Page)**
- **Credit Card Activity Report (2 Pages)**
- **Budget vs Actual Report (1 Page)**
- **PSWID Usage Report (1 Page)**
- **PSWID Base Rate Report (1 Page)**
- **PSWID Capital Projects Report (1 Page)**
- **WIFA Funding Report (1 Page)**
- **WIFA Capital Projects Report (1 Page)**
- **WIFA USDA Projects Funding Report (1 Page)**
- **USDA Capital Projects Report (2 Pages)**
- **General Ledger Detail Report (4 Pages)**

Pine-Strawberry Water Improvement District
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PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE BALANCE SHEETS - ACCRUAL BASIS
FOR THE SIX MONTHS ENDED DECEMBER 2020 AND 2021

ASSETS	12/31/2020		12/31/2021		
Current Assets					
Cash in Bank - PNC Revenue Fund (Operations)		$1,747,042.89		$2,122,156.22	
Cash in Bank - Chase Bank Gila County Warrant Account		66,973.76		80,543.76	
Cash in Bank - PNC Restricted Customer Deposits		259,916.88		286,720.84	
Cash in Bank - PNC Public Funds Checking-USDA		200,022.19		197,385.48	
Cash in Bank - PNC Impact Fee Account		152,056.98		176,356.98	
Cash in Bank - PNC Maintenance Reserve Fund		250,000.00		250,000.00	
Cash in Bank - PNC WIFA Operations		25,405.86		193,211.86	
Cash in Bank - PNC WIFA Reserve Fund		302,911.08		403,896.17	
Petty Cash and Cash Drawer		400.00		400.00	
Xpress Bill Pay Clearing		2,537.02		3,326.95	
Undeposited Receipts		10.01		10.01	
Total Cash & Cash Equivalents		$3,007,276.67		$3,714,008.27	
Accounts Receivable - PSWID - Less Allowance for Bad Debts		$164,910.35		$188,362.79	
Property Tax Receivable-Gila County		10,846.69		10,402.93	
Total Receivables		175,757.04		198,765.72	
Security Deposit - Admin Building Lease		$699.60		$699.60	
Prepaid Contract Services and Expenses		41,187.34		44,043.17	
Inventory - Parts in Warehouse		100,003.58		95,743.14	
Total Other Current Assets		$141,890.52		$140,485.91	
Total Current Assets		$3,324,924.23		$4,053,259.90	
Capital Assets					
Construction in Progress - District		$0.00		$48,472.24	
Construction in Progress - WIFA		616,342.75		666,061.60	
Construction in Progress - USDA		2,227.50		513,429.72	
Total Work in Process		$618,570.25		$1,227,963.56	
Property					
Land	$201,967.38		$201,967.38		
Buildings	70,385.00		70,385.00		
Leasehold Improvements	14,028.20		9,065.21		
Infrastructure-District	$5,559,865.70		$5,559,865.70		
Infrastructure, WIFA Infrastructure Projects	6,355,822.97		6,618,579.40		
Vehicles & Equipment	364,749.94		476,972.58		3,675,356.57
Computer Hardware & Software	58,909.91		53,078.91		
Total Property	12,625,729.10		12,989,914.18		3,221,314.01
Less: Accumulated Depreciation - District	-3,121,005.17		-3,221,314.01		
Less: Accumulated Depreciation- WIFA	-171,244.50		-454,042.56		
Total Accumulated Depreciation		-3,292,249.67		-3,675,356.57	
		$9,333,479.43		$9,314,557.61	
Total Capital Assets-Net		$9,952,049.68		$10,542,521.17	
Other Assets					
Acquired Costs - Excess Goodwill-Net of Amortization		$896,003.48		$864,564.44	
Total Non-Current Assets		$896,003.48		$864,564.44	
TOTAL ASSETS		$14,172,977.39		$15,460,345.51	
LIABILITIES AND EQUITY					
Current Liabilities					
Accounts Payable		$71,819.21		$274,399.85	
Credit Card Payable		4,879.79		0.00	
Compensated PTO		13,650.29		11,915.73	
Refundable Customer Deposits		259,413.46		280,426.54	
Sales Tax Payable		25,805.29		12,609.61	
Interest Payable - PNC Bank		39,293.75		36,845.67	
Interest Payable - WIFA		16,221.19		17,687.23	
Finance Charges Payable - WIFA		40,284.41		45,056.13	
Total Current Liabilities		$471,367.39		$678,940.76	
Long Term Liabilities					
PNC Note Bank		$3,994,521.00		$3,745,704.00	
WIFA Note Payable		6,119,169.50		6,182,842.70	
WIFA Design Loan Payable		0.00		422,085.51	
Total Notes Payable		10,113,690.50		10,350,632.21	
TOTAL LIABILITIES		$10,585,057.89		$11,029,572.97	
EQUITY					
Retained Earnings	$3,079,143.06		$3,918,925.15		
Net Income	508,776.44		511,847.39		
TOTAL EQUITY		3,587,919.50		4,430,772.54	
TOTAL LIABILITIES & EQUITY		$14,172,977.39		$15,460,345.51	

SUMMARY FROM PELORUS
BALANCE SHEETS

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT					
COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS					
FOR THE SIX MONTHS ENDED DECEMBER 31, 2020 AND 2021					
INCOME	12/31/2020		12/31/2021		Notes
Revenues					
Water Fees	$1,179,153.95		$1,214,618.68		
Property Tax Levy	535,952.40		553,832.87		
Other Water Fees	37,847.51		21,100.00		
Miscellaneous Fees	7,084.56		6,013.13		
TOTAL REVENUE		$1,760,038.42		$1,795,564.68	
EXPENSES					
Other Administrative Expenses	$20,281.06		$22,478.08		
Outside Source Fees	25,836.46		21,179.48		
Administrative Office Expenses	30,302.08		41,980.06		
Administrative Labor Burden	26,715.18		31,624.25		
Administrative Labor	159,225.06		121,667.29		
ADMINISTRATIVE EXPENSES		$262,359.84		$238,929.16	
Board of Directors Expense		42,991.66		37,335.48	1
TOTAL ADMINISTRATIVE EXPENSES		$305,351.50		$276,264.64	
OPERATIONS EXPENSES					
Outside/Professional Services	$59,837.27		$11,487.22		
Field Tools & Supplies	34,447.12		29,183.83		
Field Office Expenses	11,109.29		11,059.10		
Field Vehicle & Equipment	18,471.24		29,294.94		
Wells, Tanks & Infrastructure	198,690.35		189,166.22		
Field Labor	138,743.46		188,361.65		
Field Labor Burden	37,705.20		48,625.56		
OPERATIONS EXPENSES		$499,003.93		$507,178.52	
TOTAL OPERATIONS EXPENSES		$804,355.43		$783,443.16	
Depreciation		$243,146.19		$289,301.54	
Depreciation & Amortization- Administrative		20,660.82		20,388.36	
TOTAL DEPRECIATION EXPENSE		$263,807.01		$309,689.90	
TOTAL EXPENSES		$1,068,162.44		$1,093,133.06	
NET INCOME (LOSS) FROM OPERATIONS		$691,875.98		$702,431.62	
OTHER INCOME/EXPENSE					
Other Income - Accounting Credit	$775.09		$674.77		
Other Income - Interest Property Taxes	1,337.43		705.19		
Other Income - Gain on Asset Disposals	507.19		0.00		2
Other Income -Restitution Payments	193.74		6,589.48		
Other Income - Interest Public Funds Account	22.19		6.90		
TOTAL OTHER INCOME		$2,835.64		$7,976.34	
Gain/Loss on Asset Disposals	$50,244.58		$84,635.93		
PNC Bank-Interest & Finance Fees	79,185.00		74,312.17		
WIFA Interest	16,221.19		17,687.23		
Wifa Finance Charges	40,284.41		43,925.24		
USDA PPG Grant	0.00		-22,000.00		
TOTAL OTHER EXPENSES		$185,935.18		$198,560.57	
TOTAL OTHER INCOME & EXPENSE		-$183,099.54		-$190,584.23	
NET INCOME		$508,776.44		$511,847.39	

1. C/Y Board of Directors includes Audit Fees $19,890 Legal Fees of $15,232.50
Board Expenses and Public Officials Insurance.
2. The District is receiving restitution payments from Sigeti and Greer.

Pine-Strawberry Water Improvement District

Cash Position as of December 31, 2021 - Based on the Budget Report

	Monthly Cash In	Monthly Cash Out	Monthly Net	Budget Net Cash Position @ Month End	Notes
Year FY 2018/2019	$6,128,515	$5,219,002	$909,513	$1,372,740	
Year FY 2019/2020	$5,657,651	$5,519,761	$137,891	$590,192	
Year FY 2020/2021	$4,987,725	$4,313,252	$121,719	$295,373	
Beginning Cash Forward				$824,290	
July	$346,217	$753,496	-$407,279	$417,011	
August	$291,077	$259,807	$31,270	$448,281	
September	$322,634	$207,173	$115,461	$563,742	
October	$656,747	$412,275	$244,472	$808,214	
November	$432,644	$541,165	-$108,521	$699,693	
December	$587,491	$340,484	$247,007	$946,700	1
January				$946,700	
February				$946,700	
March				$946,700	
April				$946,700	
May				$946,700	
June				$946,700	
YTD 2020/2021	$2,636,810	$2,514,400	$122,410	$448,281	
	Bank Account Presentation				
Reconciled Statement Balances			Beginning	Ending	
PNC-Revenue Fund(Operations)			$1,643,442.02	$2,122,156.22	
PNC Bank - Impact Fees			$176,356.98	$176,356.98	
Chase Bank - Warrant Account			$519,376.09	$80,543.76	
PNC-WIFA Operations			$171,981.16	$193,211.86	
X-Press Bill Pay Transfer Account			$2,767.11	$3,326.95	
Non-Restricted Account Balances			$2,513,923.36	$2,575,595.77	2
PNC Bank - Security Deposit			$285,010.55	$286,720.84	
PNC-Maintenance Reserve Fund			$250,000.00	$250,000.00	
PNC-WIFA Reserve Account			$403,892.74	$403,896.17	
PNC-Public Funds Account			$201,184.68	$197,385.48	
Restricted Account Balances			$1,140,087.97	$1,138,002.49	
Total Reconciled Balances			$3,654,011.33	$3,713,598.26	
Bank Statement Balances			Beginning	Ending	
PNC-Revenue Fund(Operations)			$1,691,055.13	$2,137,360.52	
PNC Bank - Impact Fees			$176,356.98	$176,356.98	
Chase Bank - Warrant Account			$516,376.09	$80,543.76	
PNC-WIFA Operations			$226,630.46	$499,631.74	
X-Press Bill Pay Transfer Account			$60,180.18	$2,230.84	
Non-Restricted Account Balances			$2,670,598.84	$2,896,123.84	2
PNC Bank - Security Deposit			$285,644.11	$288,227.02	
PNC-Maintenance Reserve Fund			$250,000.00	$250,000.00	
PNC-WIFA Reserve Account			$403,892.74	$403,896.17	
PNC-Public Funds Account			$201,184.58	$201,186.28	
Restricted Account Balances			$1,140,721.43	$1,143,309.47	
Total Statement Balances			$3,811,320.27	$4,039,433.31	

Notes:

(1) Cash in:	*Revenues from Water, Misc. Fees, Property Tax Levy, Sales Tax Collected*
Cash Out:	*Contract Services, Admin, BOD Expenses, Operations, Sales Tax Paid, Loan Payments & Capital*
Non-restricted Accounts:	*Operations, Warrant, & Impact*
Balance Forward	*Balance forward is the Cash Carryforward Accounts from the Budget Report*

(2) Funds in the non-restricted account balances includes the $250,000 reserve fund carryover from June 30, 2021.

Pine-Strawberry Water Improvement District

Fiscal Year Credit Card Activity as of December 31, 2021

BBVA Bank Credit Card Account	Date	For	Authorized By	Current Charges	Payments	Ending
Balance Forward 6/30/21						$2,039.28
Amazon/Home Depot/Equipment	Various	Field Expenses	DD	$1,912.37		$3,951.65
Amazon/Microsoft/Simplisafe/Go Daddy	Various	Administrative Expenses	DD	$911.29		$4,862.94
E-Pay	7/21/2021				$2,039.28	$2,823.66
Balance Due 7/31/21 Per Spreadsheet						$2,823.66
Amazon/Home Depot/Equipment	Various	Field Expenses	DD	$1,454.13		$4,277.79
Amazon/Microsoft/Simplisafe/Campaigner	Various	Administrative Expenses	DD	$2,021.72		$6,299.51
E-Pay	8/23/2021				$3,613.71	$2,685.80
Balance Due 8/31/21 Per Spreadsheet						$2,685.80
Amazon/Home Depot/Equipment	Various	Field Expenses	DD	$4,530.15		$7,215.95
Amazon/Microsoft/Simplisafe/Campaigner	Various	Administrative Expenses	DD	$697.09		$7,913.04
E-Pay	9/25/2021				$6,132.75	
Balance Due 9/30/21 Per Spreadsheet						$1,780.29
Amazon/Home Depot/Equipment	Various	Field Expenses	DD	$188.72		$1,969.01
Amazon/Microsoft/Simplisafe/Campaigner	Various	Administrative Expenses	DD	$1,476.73		$3,445.74
Balance Due 10/31/21 Per Spreadsheet						$3,445.74
Amazon/Home Depot/Equipment	Various	Field Expenses	DD	$10,776.44		$14,222.18
Amazon/Microsoft/Simplisafe/Campaigner	Various	Administrative Expenses	DD	$267.22		$14,489.40
Checks Paid 8559 & 8560					$7,289.95	$7,289.95
Balance Due 11/30/21 Per Spreadsheet						$7,199.45
Amazon/Home Depot/Equipment	Various	Field Expenses	DD	$2,035.00		$9,234.45
Amazon/Microsoft/Simplisafe/Campaigner	Various	Administrative Expenses	DD	$1,905.04		$11,139.49
Checks Paid 8572 & 8614	12/31/2021				$9,008.35	$2,131.14

The District has a credit card account that has one card in the name of District Manager but can be used when payment by check or charge account is not available. For this fiscal year, when the credit card is used, it is paid by the due date.

Monthly Credit Card Breakdown December 2021

December	Vendor	GL Account	Total Admin	Description	Total Field	Description	Total Board	Description
12/1/2021	Campaigner		$21.30	mass mailings				
12/1/2021	Amazon				$118.96	safety shirts		
12/1/2021	Amazon		$79.48	office supplies	$121.61	field supplies		
12/1/2021	Amazon		$15.67	office supplies				
12/2/2021	Amazon		$7.42	office supplies				
12/3/2021	Microsoft		$77.67	O-365 suscriptions				
12/3/2021	Vista Print		$57.55	GM PSWID door magnet				
12/4/2021	Amazon				$60.86	safety signs - pump houses		
12/4/2021	Home Depot		$345.95	GM office				
12/4/2021	Home Depot		$144.39	admin outside lighting				
12/5/2021	Home Depot		$44.27	GM office				
12/6/2021	Amazon		$20.22	office supplies				
12/6/2021	Amazon		$99.14	printer toner				
12/7/2021	American WWA		$389.00	subscriptions				
12/8/2021	Amazon		$26.48	office supplies	$31.87	field office supplies		
12/8/2021	Simplisafe		$14.99	admin security				
12/10/2021	Amazon				$67.50	field supplies		
12/10/2021	Amazon				$25.57	field supplies		
12/12/2021	PNC Bank		$39.00	fee				
TOTALS			$1,382.53		$426.37		$0.00	

Total 1st period: **$1,808.90**

Total Billed amount $1,993.11

December	Vendor	GL Account	Total Admin	Description	Total Field	Description	Total Board	Description
12/13/2021	Vermeer	80036.203			$714.61	equip maintenance		
12/15/2021	TrainHR Learning	60003.5	$145.00	HR training course				
12/16/2021	USPS	6000.3.3	$1.56	postage				
12/16/2021	Muck Boot Co.	80040.3			$600.00	Mud boots x5		
12/16/2021	AZDEQ	80037.4			$94.94	Knapp Dist. Grade 1 test		
12/19/2021	Fry's	80003.6	$51.00	rapid cvd test				
12/21/2021	Fiesta Business Products				$135.48	field office		
12/29/2021	Walmart		$144.50	office supplies				
12/29/2021	Amazon		$55.00	office supplies				
12/29/2021	Amazon		$104.16	office supplies				
12/21/2021	USA BlueBook				$129.55	field supplies		
12/21/2021	Vermeer	80036.203			$27.86	equip maintenance		
12/24/2021	Campaigner		$21.29	mass mailings				
12/31/2021	Rocky Boots				-$93.81	mud boots refund		
TOTALS			$522.51		$1,608.63		$0.00	

Total 2nd period: $2,131.14

Total Charges for Month	$1,905.04	$2,035.00
Grand Total	$3,940.04	

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT						
Budget Report (CASH BASIS)						
		Fiscal Year to Date Thru 12/31/2021				
	Approved	Cash &	YTD	%	Notes:	
Revenue (Cash In)	FY 21/22	Revenue	Remaining	Remaining		
Cash Carry Forward - Reserve Fund	$250,000	$250,000	$250,000	$0		
Deferred Debt Repayment Carry Forward	$100,000	$100,000	$100,000	$0	1	
Capital Project Carry Forward	$303,933	$303,933	$303,933	$0	2	
Impact Fees Carry Forward (CIP)	$170,357	$170,357	$170,357	$0	3	
SUBTOTAL: CARRY OVER	$824,290	$824,290	$824,290	$0		
Property Tax Levies	$883,049	$553,833	$329,216	37.3%	4	
Customer Sales	$2,514,640	$1,214,619	$1,300,021	51.7%	4	
Miscellaneous Revenues	$105,000	$27,113	$77,887	74.2%	4	
WIFA Funding	$953,949	$338,198	$615,751	64.5%		
WIFA Design Loan	$2,500,000	$422,086	$2,077,914	83.1%	5	
Potential Grants/Non-Revenue Funds	$500,000	$0	$500,000	100.0%	5	
Sales Tax on Revenues	$140,000	$80,957	$59,043	42.2%		
SUBTOTAL: CASH IN FLOWS	$7,596,638	$2,636,806	$4,959,833			
TOTAL REVENUE	$8,420,928	$3,461,096	$5,784,123			
Expenses (Cash Out)						
Operations	$550,000	$206,688	$343,312	62.4%		
Field Labor & Burden	$500,000	$236,987	$263,013	52.6%		
Admin	$510,000	$238,926	$271,074	53.2%		
Board (Legal and Audit Fees)	$72,000	$37,335	$34,665	48.1%		
Capital project/Repair	$747,282	$48,472	$698,810	93.5%		
Infrastructure Repairs	$140,000	$64,276	$75,724	54.1%		
Equipment Replacement	$100,000	$51,484	$48,516	48.5%		
WIFA Funding - Capital Projects	$953,949	$507,647	$446,302	46.8%		
WIFA Design Loan	$2,500,000	$370,307	$2,129,693	85.2%	5	
Additional Potential Grants/Non-Revenue Funds	$500,000	$0	$500,000	100.0%	5	
Debt Service/Loan-Compass Bank	$425,000	$200,734	$224,266	52.8%		
Debt Service/Loan-Compass Bank-Add Principal-Pending	$300,000	$0	$300,000	100.0%		
Debt Service/Loan-WIFA -Principal & Interest	$504,852	$418,967	$85,885	17.0%		
Debt Service/Loan-WIFA - Reserve Account	$100,970	$50,485	$50,485	50.0%		
Debt Service/Loan-WIFA - Design Loan Interest	$26,875	$1,131	$25,744	95.8%		
Deferred Debt Repayment Carry Forward-Pending	$100,000	$0	$100,000	100.0%		
Sales Tax on Revenues	$140,000	$80,957	$59,043	42.2%		
SUBTOTAL: OPERATIONS & CAPITAL EXPENSES	$8,170,928	$2,514,396	$5,656,532			
TOTAL CASH OUTFLOWS	$8,170,928	$2,514,396	$5,656,532			
Cash Carry Forward - Reserve Fund	$250,000	$250,000	$0	$0		
	$250,000	$250,000	$0	$0		
TOTAL EXPENSES INCLUDING RESERVES	$8,420,928	$2,764,396	$0	$0		
Net Cash Position at Month End		$946,700				

1. Deferred debt repayment carry forward

2. Capital projects carry forward to FY 2020-2021

3. Property tax levies under budget due to timing of tax payments

4. All property tax levies, excess water and base fees collected from the rate changes effective July 1, 2016 are allocated to pay additional principal payments on the PNC Bank purchase loan

FY 2022 Usage Analysis

	Rate Structure							
	0-3k	3k - 5k	5k -10k	10k+				Zero Reads
	1.75	7.00	10.00	15.00	Total		Revenue	
Total Gallons	30,958,390	6,518,506	5,171,193	6,633,032	41,445,590			
Total $$	$45,955.99	$38,185.10	$43,136.21	$81,682.95	$208,909.23		$208,909.23	
July								322
gallons	4,964,744	1,210,022	1,031,777	1,247,170	8,453,713			
$$	$8,688.30	$8,470.15	$10,317.77	$18,707.55	$46,183.77		$46,183.77	
August								326
gallons	4,742,425	1,117,794	958,663	1,095,968	7,914,850			
$$	$8,299.24	$7,824.56	$9,586.63	$16,439.52	$42,149.95		$42,149.95	
September								308
gallons	4,726,965	1,063,491	857,572	1,187,503	7,835,531			
$$	$8,272.19	$7,444.44	$8,575.72	$17,812.55	$42,104.89		$42,104.89	
October								368
gallons	4,080,396	676,309	500,806	794,791	6,052,302			
$$	$7,140.69	$4,734.16	$5,008.06	$11,921.87	$28,804.78		$28,804.78	
November								494
gallons	4,063,492	761,793	551,207	715,128	6,091,620			
$$	$7,111.11	$5,332.55	$5,512.07	$10,726.92	$28,682.65		$28,682.65	
December								695
gallons	3,653,403	625,606	413,596	404,969	5,097,574			
$$	$6,393.46	$4,379.24	$4,135.96	$6,074.54	$20,983.19		$20,983.19	
January								
gallons								
$$							$0.00	
February								
gallons								
$$							$0.00	
March								
gallons								
$$							$0.00	
April								
gallons								
$$							$0.00	
May								
gallons								
$$							$0.00	
June								
gallons								
$$							$0.00	

DECEMBER 2021

FY 2022 Base Rate Increase Analysis

	Residential Accounts									Commercial Accounts									
Meter Size	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	Total		5/8"	3/4"	1"	1 1/2"	2"	3"	4"	Total		Increased Revenue
Total $$	$88,580.00	$6,525.00	$360.00	$0.00	$0.00	$0.00	$0.00	$95,495.00		$1,475.00	$0.00	$360.00	$0.00	$180.00	$0.00	$0.00	$2,015.00	$0.00	$97,510.00
Jul $$	$14,765.00	$1,075.00	$60.00	$0.00	$0.00	$0.00	$0.00	$15,900.00		$250.00	$0.00	$60.00	$0.00	$30.00	$0.00	$0.00	$340.00		$16,240.00
Aug $$	$14,745.00	$1,095.00	$60.00	$0.00	$0.00	$0.00	$0.00	$15,900.00		$245.00	$0.00	$60.00	$0.00	$30.00	$0.00	$0.00	$335.00		$16,235.00
Sep $$	$14,850.00	$1,110.00	$60.00	$0.00	$0.00	$0.00	$0.00	$16,020.00		$250.00	$0.00	$60.00	$0.00	$30.00	$0.00	$0.00	$340.00		$16,360.00
Oct $$	$14,705.00	$1,090.00	$60.00	$0.00	$0.00	$0.00	$0.00	$15,855.00		$245.00	$0.00	$60.00	$0.00	$30.00	$0.00	$0.00	$335.00		$16,190.00
Nov $$	$14,745.00	$1,090.00	$60.00	$0.00	$0.00	$0.00	$0.00	$15,895.00		$245.00	$0.00	$60.00	$0.00	$30.00	$0.00	$0.00	$335.00		$16,230.00
Dec $$	$14,770.00	$1,065.00	$60.00	$0.00	$0.00	$0.00	$0.00	$15,925.00		$240.00	$0.00	$60.00	$0.00	$30.00	$0.00	$0.00	$330.00		$16,255.00
Jan $$																			$0.00
Feb $$																			$0.00
Mar $$																			$0.00
Apr $$																			$0.00
May $$																			$0.00
Jun $$																			$0.00

PSWID FY 21/22 Capital Projects Report

Fiscal Year July 1, 2021 Thru June 30, 2022

	Approved FY20 CIP Program Budget	CIP Program Budget Changes	CIP Program Budget	CIP Program Budget	FY21/22 Costs to Date	Current FY21/22 CIP Commitment
Capital Projects Carryover to FY 21/22	$303,932.78	$0.00	$303,932.78	$303,932.78	$0.00	$303,932.78
Impact Fees to CIP Carryover to FY 21/22	$170,356.98	$0.00	$170,356.98	$170,356.98	$0.00	$170,356.98
Capital Projects Budget FY 21-22	$272,991.52	$0.00	$272,991.52	$272,991.52	$0.00	$272,991.52
Budget Adjustment for Well Sounders Project	$0.00	-$68,472.24	-$68,472.24	-$68,472.24	$0.00	-$68,472.24
Well Sounders Project	$0.00	$68,472.24	$68,472.24	$68,472.24	$48,472.24	$20,000.00
FY 2021-2022 Capital Projects	$747,281.28	$0.00	$747,281.28	$747,281.28	$48,472.24	$698,809.04

DECEMBER 2021

WIFA PSWID Funding Program FY18 thru FY22

Fiscal Year to Date Thru June 2022

	Uses by Budget Item			BUDGET		30-Jun-21 REMAINING BALANCE	9/17/2021 Disburst 39	Nov-21 MODIFIED REMAINING BALANCE	11/18/2021 Disburst 40	REMAINING BALANCE	12/23/2021 Disburst 41	REMAINING BALANCE	Disburst 42	REMAINING BALANCE
	Design & Engineering			$900,000.00		$6,291.75	$5,564.00	$19,727.75	$6,437.00	$13,290.75	$2,289.00	$11,001.75		$11,001.75
	Construction/Installation/Improvement			$6,500,000.00		$935,890.02		$891,890.02		$891,890.02	$299,476.80	$592,413.22		$592,413.22
	Inspection & Construction Management			$600,000.00		$11,767.65	$7,601.60	$29,166.05	$12,175.20	$16,990.85	$4,654.08	$12,336.77		$12,336.77
	Other			$0.00										
	Total Budget			$8,000,000.00		$953,949.42	$13,165.60	$940,783.82	$18,612.20	$922,171.62	$306,419.88	$615,751.74	$0.00	$615,751.74
PROJECT NUMBER	PSWID CIP PROGRAM FY18 THRU FY22 PROJECT NAME	TYPE	PHASE	Approved Project Cost	Costs to Date	REMAINING BALANCE	9/17/2021 Disburst 39	REMAINING BALANCE	Disburst 40	REMAINING BALANCE	Disburst 41	REMAINING BALANCE	Disburst 42	REMAINING BALANCE
920283-18-02	Circle Drive Waterline Replacement - Completed	Pipe	1	$196,536.90	$196,536.90	$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-04	Pine Creek 4" Waterline Replace - Completed	Pipe	2.1	$146,185.08	$146,185.08	$0.00		$60.00		$0.00		$0.00		$0.00
920283-18-05	Pinewood Haven/Rim Vista Waterline Replacement -Completed	Pipe	2.1	$889,430.44	$889,430.44	$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-06	Cool Pines Phase B & C	Pipe	2.2	$711,955.13	$93,914.34	$618,040.79		$618,040.79		$618,040.79	$299,476.80	$318,563.99		$318,563.99
920283-18-07	Strawberry Ranch 2 & Strawberry Knolls 2 - Completed	Pipe	2.2	$1,049,411.32	$1,049,411.32	$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-17	State Route 87 Bradshaw to MR Well Site Waterline-Adjusted for Lo	Pipe	1	$535,896.12	$535,896.12	$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-18	Juniper-Tanner Ralls/Fossil Creek-Wagon Wheel Waterline	Pipe	1	$444,390.37	$444,390.37	$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-19	Strawberry Knolls 1	Pipe	1	$529,720.36	$529,720.36	$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-21	Install 3,240 Radio Read Meters	Meters	1	$856,591.37	$856,591.37	$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-36	Pine Creek 2 Waterline Replacement	Pipe	1	$271,407.90	$0.00	$271,407.90	$5,564.00	$265,843.90	$6,437.00	$259,406.90	$2,289.00	$259,406.90		$259,406.90
	Waterline Projects Total			$5,631,524.99	$4,742,076.30	$889,448.69	$5,564.00	$883,944.69	$6,437.00	$877,447.69	$301,765.80	$577,970.89		$577,970.89
920283-18-01	Strawberry View 1 Tank Replacement 20K - Completed	Tank	1	$315,802.50	$315,802.50	$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-13	Canyon Tanks 1 & 2 Replacements - Completed	Tank	2	$994,078.69	$994,078.69	$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-16	Portal 2/Portal 3 Tank Rehabilitations 100K & Site Work - Completed	Tank	2	$893,675.94	$893,675.94	$0.00		$0.00		$0.00		$0.00		$0.00
	Tank Projects Total			$2,203,557.13	$2,203,557.13	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00		$0.00
	Program & Construction Management			$124,917.88	$60,417.05	$64,500.73	$7,601.60	$56,899.13	$12,175.20	$44,723.93	$4,654.08	$40,069.85		$40,069.85
	Aerial Photo's of Entire District			$40,000.00	$40,000.00									
				$164,917.88	$100,417.05									
	TOTAL FUNDED PROJECTS					$953,949.42	$13,165.60	$940,783.82	$18,612.20	$922,171.62	$306,419.88	$615,751.74	$0.00	$615,751.74
				$8,000,000.00	$7,046,050.48	$953,949.32	$13,165.60	$940,783.72	$18,612.20	$922,171.62	$306,419.88	$615,751.74		$615,751.74

WIFA PSWID Funding Program FY18 thru FY22
WIFA CIP SCHEDULE - FYE JUNE 2022

Project Number	PSWID CIP PROGRAM FY18 THRU FY22 PROJECT NAME	TYPE	PHASE	FINAL FUNDING PROJECT SCHEDULE	COSTS TO DATE 6/30/2021	REMAINING FUNDING	COSTS TO DATE-21/22	REMAINING FUNDING
920283-18-02	Strawberry Ranch 1/Circle Drive Waterline - Completed	Pipe	1	$196,536.90	$196,536.90	$0.00		$0.00
920283-18-04	Pine Creek 4" Waterline Replacement- Completed	Pipe	2.1	$146,185.08	$146,185.08	$0.00		$0.00
920283-18-05	Pinewood Haven/Rim Vista Waterline Replacement -Completed	Pipe	2.1	$889,430.44	$889,430.44	$0.00		$0.00
920283-18-06	Cool Pines Est Pipe Waterline Replacement Updgrade Phases B & C	Pipe	2.2	$711,955.13	$93,914.34	$618,040.79	$456,650.75	$161,390.04
920283-18-07	Strawberry Ranch 2 & Strawberry Knolls 2 - Completed	Pipe	2.2	$1,049,411.32	$1,049,411.32	$0.00		$0.00
920283-18-17	State Route 87 Bradshaw to MR Well Site Waterline-Completed	Pipe	1	$535,896.12	$535,896.12	$0.00		$0.00
920283-18-18	Juniper-Tanner Ralls/Fossil Creek-Wagon Wheel-Completed	Pipe	1	$444,390.37	$444,390.37	$0.00		$0.00
920283-18-19	Strawberry Knolls 1-Completed	Pipe	1	$529,720.36	$529,720.36	$0.00		$0.00
920283-18-21	Install 3,240 Radio Read Meters-Completed	Meters	1	$856,591.37	$856,591.37	$0.00		$0.00
920283-18-36	Pine Creek 2 Waterline Replacement	Pipe	1	$271,407.90	$0.00	$271,407.90	$14,790.00	$256,617.90
	Waterline Projects Total			$5,631,524.99	$4,742,076.30	$889,448.69	$471,440.75	$418,007.94
920283-18-01	Strawberry View 1 Tank Replacement 20K - Completed	Tank	1	$315,802.50	$315,802.50	$0.00		$0.00
920283-18-13	Canyon Tanks 1 & 2 Replacement 100K - Completed	Tank	2	$994,078.69	$994,078.69	$0.00		$0.00
920283-18-16	Portal 2/Portal 3 Tank Rehabilitations - 100K - Completed	Tank	2	$893,675.94	$893,675.94	$0.00		$0.00
	Tank Projects Total			$2,203,557.13	$2,203,557.13	$0.00	$0.00	$0.00
	Aerial Surveys			$40,000.00	$40,000.00	$0.00		$0.00
	Program Management Fees			$124,917.88	$64,500.73	$64,500.73	$40,135.38	$24,365.35
				$164,917.88	$40,000.00	$64,500.73	$40,135.38	$24,365.35
	Total Revised Funded Projects			$8,000,000.00	$6,985,633.43	$953,949.42	$511,576.13	$442,373.29
	TOTAL FUNDED PROJECTS			$8,000,000.00	$6,985,633.43	$953,949.42	$511,576.13	$442,373.29

	WIFA PSWID USDA ENGINEERING PROJECTS FUNDING FY21 thru FY23															
	Fiscal Year to Date Thru June 2022															
				30-Jun-21												
			PER APPROVED	REMAINING	Engineering	Funding Remaining	12/28/2021	REMAINING		REMAINING		REMAINING		REMAINING		REMAINING
	Uses by Budget Item	PHASE	BUDGET	BALANCE	Contract	Balance	Disb 6	BALANCE	Disb 7	BALANCE	Disb 8	BALANCE	Disb 9	BALANCE	Disb 10	BALANCE
	Design & Engineering		$2,500,000.00	$2,500,000.00		30-Nov-21	$0.00	$2,500,000.00	$0.00	$2,500,000.00	$0.00	$2,500,000.00	$0.00	$2,500,000.00	$0.00	$2,500,000.00
	Total Funding Budget		$2,500,000.00	$2,500,000.00		$2,096,245.19	$18,330.79	$2,077,914.48	$0.00	$2,077,914.48	$0.00	$2,077,914.48	$0.00	$2,077,914.49	$0.00	$2,077,914.49
			PER APPROVED	30-Jun-21		Engineering Contract										
PROJECT	WIFA PSWID USDA PROJECTS FUNDING FY21 THRU FY2023		BUDGET PROJECTS	REMAINING	Contract	Remaining Balance		REMAINING		REMAINING		REMAINING		REMAINING		REMAINING
NUMBER	PROJECT NAME			BALANCE	Amount	11/30/21	Disb 6	BALANCE	Disb 7	BALANCE	Disb 8	BALANCE	Disb 9	BALANCE	Disb 10	BALANCE
1	Strawberry Creek Foothills/Strawberry Pines Waterline		$250,497.00	$250,497.00				$0.00		$0.00		$0.00		$0.00		$0.00
2	RW/MME2/SMS/Fitz-Strawberry Waterline Replacement		$400,199.00	$400,199.00				$0.00		$0.00		$0.00		$0.00		$0.00
3	Strawberry View 3/Shady Lane Waterline Replacement		$273,151.00	$273,151.00				$0.00		$0.00		$0.00		$0.00		$0.00
4	Strawberry View 1&2 Waterline Replacement	2	$287,583.00	$287,583.00				$0.00		$0.00		$0.00		$0.00		$0.00
5	Portals 1, 2 & 3 Waterline Replacement	2	$459,897.00	$459,897.00	$437,332.40	$437,332.40	$0.00	$437,332.40		$437,332.40		$437,332.40		$437,332.40		$437,332.40
6	Whispering Pines Waterline Replacement	1	$32,530.00	$32,530.00	$59,477.00	$11,658.30	$4,035.00	$7,623.30	$0.00	$7,623.30	$0.00	$7,623.30	$0.00	$7,623.30	$0.00	$7,623.30
7	Cool Pines Phase A Waterline Replacement	1	$67,089.00	$67,089.00	$99,070.00	$37,635.00	$3,280.00	$34,355.00	$0.00	$34,355.00	$0.00	$34,355.00	$0.00	$34,355.00	$0.00	$34,355.00
8	Woodland Heights Phase A, B & C Waterline Replacen	1	$241,437.00	$241,437.00	$439,900.00	$280,779.20	$0.00	$280,779.20	$0.00	$280,779.20	$0.00	$280,779.20	$0.00	$280,779.20	$0.00	$280,779.20
9	Woodland Heights Phase -Combined	1	$0.00	$0.00				$0.00		$0.00		$0.00		$0.00		$0.00
10	Pine Mountain Acres/Pinion Waterline Replacement	1	$18,113.00	$18,113.00	$25,014.00	$14,754.51	$1,154.74	$13,599.77	$0.00	$13,599.77	$0.00	$13,599.77	$0.00	$13,599.77	$0.00	$13,599.77
11	White Oak/Cedar Meadows Waterline Replacement	1	$34,776.00	$34,776.00	$50,788.00	$29,956.09	$2,344.46	$27,611.63	$0.00	$27,611.63	$0.00	$27,611.63	$0.00	$27,611.63	$0.00	$27,611.63
12	Hidden Pines Waterline Replacement		$34,776.00	$34,776.00				$0.00		$0.00		$0.00		$0.00		$0.00
13	Cimmaron Pines Waterline Replacement		$84,185.00	$84,185.00				$0.00		$0.00		$0.00		$0.00		$0.00
14	Brookview Terrace 1 & 2 Waterline Replacement		$117,530.00	$117,530.00				$0.00		$0.00		$0.00		$0.00		$0.00
15	Strawberry Mtn Shadows 1&2/Pine Cove Waterline Replacem		$362,250.00	$362,250.00				$0.00		$0.00		$0.00		$0.00		$0.00
16	Strawberry Mtn Shadows 2 Service Corp Stop Replacement		$36,018.00	$36,018.00				$0.00		$0.00		$0.00		$0.00		$0.00
17	Milk Ranch Tank	2	$30,090.00	$30,090.00				$0.00		$0.00		$0.00		$0.00		$0.00
18	System Wide Scada	2	$100,000.00	$100,000.00				$0.00		$0.00		$0.00		$0.00		$0.00
19	System Wide Water Model	2	$300,000.00	$300,000.00	$300,000.00	$195,709.09	$7,516.50	$188,192.59	$0.00	$188,192.59	$0.00	$188,192.59	$0.00	$188,192.59		$188,192.59
1	Strawberry Ranch PZ Deep Well	2	$199,956.00	$199,956.00	$201,946.00	$201,946.00		$201,946.00		$201,946.00		$201,946.00		$201,946.00		$201,946.00
	TOTAL USDA ENGINEERING COSTS		$3,370,077.00	$3,370,077.00	$1,613,525.40	$1,209,770.59	$18,330.70	$1,191,439.89	$0.00	$1,191,439.89	$0.00	$1,191,439.89	$0.00	$1,191,439.89		$1,191,439.89

PSWID USDA CIP Program FY21 thru FY26

Fiscal Year to Date Thru June 2022

Project #	PSWID USDA CIP PROGRAM FY21 THRU FY26 PROJECT NAME	Approved Project Budget	PHASE	CIP Budget	Approved Budget Changes	CIP Revised Budget	Total Costs to Date FY 2022	FY 22 CIP Remaining Budget
1	Strawberry Creek Foothills/Strawberry Pines Waterline	$3,630,883.00	1	$3,630,883.00				$3,630,883.00
2	RW/MME2/SMS/Fitz-Strawberry Waterline Replacement	$5,180,358.00	1	$5,180,358.00				$5,180,358.00
3	Strawberry View 3/Shady Lane Waterline Replacement	$3,535,788.00	1	$3,535,788.00				$3,535,788.00
4	Strawberry View 1&2 Waterline Replacement	$3,722,603.00	1	$3,722,603.00				$3,722,603.00
5	Portals 1, 2 & 3 Waterline Replacement	$5,518,758.00	1	$5,518,758.00				$5,518,758.00
6	Whispering Pines Waterline Replacement	$421,083.00	1	$421,083.00			$57,125.90	$363,957.10
7	Cool Pines Phase A Waterline Replacement	$805,064.00	1	$805,064.00			$65,850.00	$739,214.00
8	Woodland Heights Phase A Waterline Replacement	$0.00	1	$0.00				
9	Woodland Heights Phase B &C Waterline Replacement-Combined	$2,948,415.00	1	$2,948,415.00			$161,612.80	$2,948,415.00
10	Pine Mountain Acres/Pinion Waterline Replacement	$234,456.00	1	$234,456.00			$11,414.23	$223,041.77
11	White Oak/Cedar Meadows Waterline Replacement	$450,156.00	1	$450,156.00			$23,174.37	$426,981.63
12	Hidden Pines Waterline Replacement	$450,156.00	1	$450,156.00				$450,156.00
13	Cimmaron Pines Waterline Replacement	$1,219,173.00	1	$1,219,173.00				$1,219,173.00
14	Brookview Terrace 1 & 2 Waterline Replacement	$1,410,360.00	1	$1,410,360.00				$1,410,360.00
15	Strawberry Mtn Shadows 1&2/Pine Cove Waterline Replacement	$4,689,125.00	1	$4,689,125.00				$4,689,125.00
16	Strawberry Mtn Shadows 2 Service Corp Stop Replacement	$486,233.00	1	$486,233.00				$486,233.00
	USDA WATERLINE PROJECTS	$34,682,611.00		$34,682,611.00			$319,177.30	$34,525,046.50
17	Milk Ranch Tank	$305,915.00	1	$305,915.00				$305,915.00
18	System Wide Scada	$549,000.00	1	$549,000.00				$549,000.00
19	System Wide Water Model	$300,000.00	1	$300,000.00			$137,868.41	$162,131.59
	USDA OTHER PROJECTS	$1,154,915.00		$1,154,915.00			$137,868.41	$1,017,046.59
1	Strawberry Ranch PZ Deep Well	$1,959,571.00	2	$1,959,571.00			$1,511.00	$1,958,060.00
	USDA DEEP WELL PROJECT	$1,959,571.00		$1,959,571.00			$1,511.00	$1,958,060.00
	PNC Bank Payoff	$4,000,000.00		$4,000,000.00				$4,000,000.00
	Interim Financing Fees	$1,200,000.00		$1,200,000.00			$1,130.89	$1,198,869.11
	Legal Fees	$116,733.00		$116,733.00			$10,957.50	$105,775.50
	Single Audit Fees	$15,000.00		$15,000.00				$15,000.00
	Program Management Fees	$1,316,768.00		$1,316,768.00			$42,784.62	$1,273,983.38

PSWID USDA CIP Program FY21 thru FY26

Fiscal Year to Date Thru June 2022

Project #	PSWID USDA CIP PROGRAM FY21 THRU FY26 / PROJECT NAME	Approved Project Budget	PHASE	CIP Budget	Approved Budget Changes	CIP Revised Budget	Total Costs to Date FY 2022	FY 22 CIP Remaining Budget
	USDA OTHER FEES	$6,648,501.00		$6,648,501.00			$54,873.01	$6,593,627.99
	TOTAL PER USDA PROJECT SCHEDULE-ADJUSTED	$44,445,598.00		$44,445,598.00			$513,429.72	$44,093,781.08

Pine-Strawberry WID
General Ledger for PSWID - 12/1/2021 to 12/31/2021

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account					**$1,643,559.16**
12/1/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,643,409.16
12/1/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,643,259.16
12/1/2021	DEP	Bank Deposit: 6402 - Operations - Compass	50.00		1,643,309.16
12/1/2021	DEP	Bank Deposit: 6403 - Operations - Compass	987.16		1,644,296.32
12/2/2021	DEP	Bank Deposit: 6420 - Operations - Compass	4,376.73		1,648,673.05
12/3/2021	APCK	Check # 8575 - PNC BANK		7,015.24	1,641,657.81
12/3/2021	BKTR	Bank Transfer to WIFA Operations Accnt		2,000.00	1,639,657.81
12/3/2021	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	4,113.92		1,643,771.73
12/3/2021	DEP	Bank Deposit: 6421 - Operations - Compass	100.00		1,643,871.73
12/3/2021	DEP	Bank Deposit: 6422 - Operations - Compass	642.48		1,644,514.21
12/3/2021	DEP	Bank Deposit: 6423 - Operations - Compass	2,240.57		1,646,754.78
12/3/2021	APCK	Check # EPAY - ADP, LLC		159.81	1,646,594.97
12/3/2021	APCK	Check # EPAY - PAYMENTECH		1,230.17	1,645,364.80
12/4/2021	DEP	Bank Deposit: 6425 - Operations - Compass	117.10		1,645,481.90
12/5/2021	DEP	Bank Deposit: 6427 - Operations - Compass	300.64		1,645,782.54
12/6/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,645,632.54
12/6/2021	APCK	Check # EPAY - VERIZON		291.69	1,645,340.85
12/6/2021	APCK	Check # EPAY - XPRESS BILL PAY		1,121.54	1,644,219.31
12/6/2021	APCK	Check # EPAY - APS		11.10	1,644,208.21
12/6/2021	DEP	Bank Deposit: 6429 - Operations - Compass	57.13		1,644,265.34
12/6/2021	DEP	Bank Deposit: 6430 - Operations - Compass	1,181.39		1,645,446.73
12/6/2021	APCK	VOID - Check # EPAY - VERIZON	291.69		1,645,738.42
12/6/2021	APCK	Check # EPAY - VERIZON		261.69	1,645,476.73
12/7/2021	DEP	Bank Deposit: 6432 - Operations - Compass	312.77		1,645,789.50
12/7/2021	DEP	Bank Deposit: 6433 - Operations - Compass	1,616.11		1,647,405.61
12/8/2021	APCK	Check # EPAY - US BANK VOYAGER FLEET SYSTEMS		2,006.45	1,645,399.16
12/8/2021	DEP	Bank Deposit: 6438 - Operations - Compass	193.03		1,645,592.19
12/8/2021	DEP	Bank Deposit: 6439 - Operations - Compass	2,272.82		1,647,865.01
12/8/2021	DEP	Bank Deposit: 6440 - Operations - Compass	2,576.39		1,650,441.40
12/9/2021	DEP	Bank Deposit: 6444 - Operations - Compass	78.20		1,650,519.60
12/9/2021	DEP	Bank Deposit: 6445 - Operations - Compass	6,635.20		1,657,154.80
12/9/2021	DEP	Bank Deposit: 6446 - Operations - Compass	735.91		1,657,890.71
12/10/2021	APCK	Check # EPAY - ADP, LLC		24,949.99	1,632,940.72
12/10/2021	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	12,726.22		1,645,666.94
12/10/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,645,516.94
12/10/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,645,366.94
12/10/2021	APCK	Check # EPAY - GREAT AMERICA FINANCIAL SERVICES		202.77	1,645,164.17
12/10/2021	DEP	Bank Deposit: 6452 - Operations - Compass	1.52		1,645,165.69
12/10/2021	DEP	Bank Deposit: 6453 - Operations - Compass	4,893.11		1,650,058.80
12/10/2021	DEP	Bank Deposit: 6454 - Operations - Compass	736.77		1,650,795.57
12/10/2021	APCK	Check # EPAY - HSA BANK		408.14	1,650,387.43
12/10/2021	APCK	Check # EPAY - AMERICAN FUNDS SERVICE COMPANY, INC		642.62	1,649,744.81
12/12/2021	DEP	Bank Deposit: 6457 - Operations - Compass	192.63		1,649,937.44
12/13/2021	DEP	Bank Deposit: 6459 - Operations - Compass	131.79		1,650,069.23
12/13/2021	DEP	Bank Deposit: 6460 - Operations - Compass	7,566.24		1,657,635.47
12/13/2021	DEP	Bank Deposit: 6461 - Operations - Compass	1,311.01		1,658,946.48
12/14/2021	APCK	Check # EPAY - WASTE MANAGEMENT OF ARIZONA, INC.		96.76	1,658,849.72
12/14/2021	APCK	Check # EPAY - WASTE MANAGEMENT OF ARIZONA, INC.		70.07	1,658,779.65
12/14/2021	APCK	Check # 8607 - RURAL ARIZONA GROUP HEALTH TRUST		6,960.94	1,651,818.71
12/14/2021	DEP	Bank Deposit: 6469 - Operations - Compass	120.00		1,651,938.71
12/14/2021	DEP	Bank Deposit: 6470 - Operations - Compass	2,588.70		1,654,527.41
12/14/2021	DEP	Bank Deposit: 6471 - Operations - Compass	611.32		1,655,138.73
12/15/2021	APCK	Check # 8576 - A BETTER CONNECTION		162.32	1,654,976.41
12/15/2021	APCK	Check # 8577 - Bill Painter		320.00	1,654,656.41
12/15/2021	APCK	Check # 8578 - CENTRAL ARIZONA SUPPLY		27.30	1,654,629.11
12/15/2021	APCK	Check # 8579 - DANA KEPNER COMPANY, INC		2,575.30	1,652,053.81
12/15/2021	APCK	Check # 8580 - DICKINSON, DAVID		1,353.26	1,650,700.55
12/15/2021	APCK	Check # 8581 - FREEDOM MAILING SERVICES, INC		1,276.90	1,649,423.65
12/15/2021	APCK	Check # 8582 - Gilkison, John		106.18	1,649,317.47
12/15/2021	APCK	Check # 8583 - GREAT AMERICA FINANCIAL SERVICES		214.91	1,649,102.56
12/15/2021	APCK	Check # 8584 - GRIFFIN'S PROPANE, INC.		327.21	1,648,775.35
12/15/2021	APCK	Check # 8585 - HINTON BURDICK		18,390.00	1,630,385.35
12/15/2021	APCK	Check # 8586 - HOMESERVE USA - ATTN: BRIAN NELL		6,700.70	1,623,684.65
12/15/2021	APCK	Check # 8588 - INNER BASIN ENVIRONMENTAL, LLC		500.00	1,623,184.65
12/15/2021	APCK	Check # 8589 - LEVELCON-MICRO DESIGN, INC		170.67	1,623,013.98
12/15/2021	APCK	Check # 8590 - LITTLE STINKER SEPTIC SERVICE, LLC		87.00	1,622,926.98
12/15/2021	APCK	Check # 8591 - MCKNIGHT, MARGARET		977.04	1,621,949.94
12/15/2021	APCK	Check # 8592 - MORGAN MOTZ		19.57	1,621,930.37
12/15/2021	APCK	Check # 8593 - MORSE, KELLY DBA YAP Integrated Marketing Solutions		660.00	1,621,270.37
12/15/2021	APCK	Check # 8594 - PAYSON CONCRETE & MATERIALS, INC		710.01	1,620,560.36
12/15/2021	APCK	Check # 8595 - PAYSON ROUNDUP		105.35	1,620,455.01

Date	Account Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
12/15/2021	APCK	Check # 8596 - QUEST DIAGNOSTICS		66.00	1,620,389.01
12/15/2021	APCK	Check # 8597 - ROBERT BLOOM/ROBERTA KRUM		19.66	1,620,369.35
12/15/2021	APCK	Check # 8598 - RURAL ARIZONA GROUP HEALTH TRUST		6,952.44	1,613,416.91
12/15/2021	APCK	Check # 8599 - SIMPLIFIED NETWORKS		150.60	1,613,266.31
12/15/2021	APCK	Check # 8600 - SMARTSYSTEMS, INC		2,674.78	1,610,591.53
12/15/2021	APCK	Check # 8601 - SOLITUDE TRAILS DWID		121.70	1,610,469.83
12/15/2021	APCK	Check # 8602 - STEVE MITCHELL		2,000.00	1,608,469.83
12/15/2021	APCK	Check # 8603 - STRAWBERRY MOTORWERKS		1,191.58	1,607,278.25
12/15/2021	APCK	Check # 8604 - UPPER CASE PRINTING, INC		420.00	1,606,858.25
12/15/2021	APCK	Check # 8605 - USDA FOREST SERVICE		259.50	1,606,598.75
12/15/2021	APCK	Check # 8606 - WORTMAN, JACOB KYLE		133.04	1,606,465.71
12/15/2021	APCK	VOID - Check # 8598 - RURAL ARIZONA GROUP HEALTH TRUST	6,952.44		1,613,418.15
12/15/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,613,268.15
12/15/2021	DEP	Bank Deposit: 6473 - Operations - Compass	2,256.37		1,615,524.52
12/15/2021	DEP	Bank Deposit: 6474 - Operations - Compass	1,827.94		1,617,352.46
12/15/2021	APCK	Check # 8587 - IN-SITU, INC.		48,472.24	1,568,880.22
12/16/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,568,730.22
12/16/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,568,580.22
12/16/2021	DEP	Bank Deposit: 6476 - Operations - Compass	1,907.46		1,570,487.68
12/16/2021	DEP	Bank Deposit: 6477 - Operations - Compass	462.90		1,570,950.58
12/17/2021	APCK	Check # EPAY - ADP, LLC		162.08	1,570,788.50
12/17/2021	APCK	Check # 8608 - AUTO OWNERS INSURANCE		40,936.68	1,529,851.82
12/17/2021	DEP	Bank Deposit: 6479 - Operations - Compass	500,000.00		2,029,851.82
12/17/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,029,701.82
12/17/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,029,551.82
12/17/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,029,401.82
12/17/2021	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	15,395.48		2,044,797.30
12/17/2021	DEP	Bank Deposit: 6490 - Operations - Compass	61.99		2,044,859.29
12/17/2021	DEP	Bank Deposit: 6491 - Operations - Compass	1,301.44		2,046,160.73
12/17/2021	DEP	Bank Deposit: 6492 - Operations - Compass	2,762.55		2,048,923.28
12/18/2021	APCK	Check # EPAY - CENTURY LINK		734.10	2,048,189.18
12/18/2021	DEP	Bank Deposit: 6494 - Operations - Compass	116.31		2,048,305.49
12/19/2021	DEP	Bank Deposit: 6496 - Operations - Compass	133.58		2,048,439.07
12/20/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,048,289.07
12/20/2021	DEP	Bank Deposit: 6503 - Operations - Compass	191.64		2,048,480.71
12/20/2021	DEP	Bank Deposit: 6505 - Operations - Compass	5,513.62		2,053,994.33
12/20/2021	DEP	Bank Deposit: 6606 - Operations - PNC	1,985.77		2,055,980.10
12/21/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,055,830.10
12/21/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,055,680.10
12/21/2021	APCK	Check # EPAY - APS		9,431.82	2,046,248.28
12/21/2021	APCK	Check # EPAY - HOME DEPOT		1,346.54	2,044,901.74
12/21/2021	APCK	VOID - Check # 7892 - STEVE MITCHELL	1,200.00		2,046,101.74
12/21/2021	APCK	VOID - Check # 7996 - STEVE MITCHELL	1,200.00		2,047,301.74
12/21/2021	APCK	Check # 8609 - STEVE MITCHELL		2,400.00	2,044,901.74
12/21/2021	DEP	Bank Deposit: 6507 - Operations - Compass	180.75		2,045,082.49
12/21/2021	DEP	Bank Deposit: 6509 - Operations - Compass	1,186.15		2,046,268.64
12/21/2021	DEP	Bank Deposit: 6551 - Operations - Compass	2,027.57		2,048,296.21
12/22/2021	DEP	Bank Deposit: 6511 - Operations - Compass	856.39		2,049,152.60
12/22/2021	DEP	Bank Deposit: 6512 - Operations - Compass	1,065.00		2,050,217.60
12/22/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,050,067.60
12/22/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,049,917.60
12/22/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,049,767.60
12/22/2021	DEP	Bank Deposit: 6520 - Operations - Compass	1,793.61		2,051,561.21
12/22/2021	DEP	Bank Deposit: 6521 - Operations - Compass	3,371.54		2,054,932.75
12/22/2021	DEP	Bank Deposit: 6578 - Operations - Compass	50.00		2,054,982.75
12/22/2021	DEP	Bank Deposit: 6579 - Operations - Compass	129.76		2,055,112.51
12/23/2021	DEP	Bank Deposit: 6529 - Operations - Compass	56.17		2,055,168.68
12/23/2021	DEP	Bank Deposit: 6530 - Operations - Compass	1,144.56		2,056,313.24
12/23/2021	DEP	Bank Deposit: 6531 - Operations - Compass	3,725.65		2,060,038.89
12/24/2021	APCK	Check # EPAY - WASTE MANAGEMENT OF ARIZONA, INC.		96.76	2,059,942.13
12/24/2021	APCK	Check # EPAY - WASTE MANAGEMENT OF ARIZONA, INC.		70.07	2,059,872.06
12/24/2021	APCK	VOID - Check # EPAY - WASTE MANAGEMENT OF ARIZONA, INC.	96.76		2,059,968.82
12/24/2021	APCK	VOID - Check # EPAY - WASTE MANAGEMENT OF ARIZONA, INC.	70.07		2,060,038.89
12/24/2021	APCK	Check # EPAY - ADP, LLC		26,909.80	2,033,129.09
12/24/2021	APCK	Check # EPAY - HSA BANK		508.14	2,032,620.95
12/24/2021	APCK	Check # EPAY - ADP, LLC		51.08	2,032,569.87
12/24/2021	DEP	Bank Deposit: 6533 - Operations - Compass	3,652.43		2,036,222.30
12/24/2021	APCK	Check # EPAY - AMERICAN FUNDS SERVICE COMPANY, INC		706.50	2,035,515.80
12/25/2021	APCK	Check # EPAY - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		74.90	2,035,440.90
12/25/2021	APCK	Check # EPAY - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		73.38	2,035,367.52
12/25/2021	DEP	Bank Deposit: 6535 - Operations - Compass	37,343.02		2,072,710.54

Account Date	Account Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
12/27/2021	DEP	Bank Deposit: 6538 - Operations - Compass	551.88		2,073,262.42
12/28/2021	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	66,577.16		2,139,839.58
12/28/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,139,689.58
12/28/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,139,539.58
12/28/2021	DEP	Bank Deposit: 6546 - Operations - Compass	488.14		2,140,027.72
12/29/2021	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	2,139,877.72
12/29/2021	APCK	Check # EPAY - ARIZONA DEPT OF REVENUE-TPT		12,950.83	2,126,926.89
12/29/2021	DEP	Bank Deposit: 6548 - Operations - Compass	5,168.94		2,132,095.83
12/29/2021	DEP	Bank Deposit: 6549 - Operations - Compass	518.78		2,132,614.61
12/30/2021	APCK	Check # EPAY - SUDDENLINK		116.23	2,132,498.38
12/30/2021	APCK	VOID - Check # 7820 - MCARTHUR, COLEMAN & STEPHEN	58.11		2,132,556.49
12/30/2021	APCK	Check # 8610 - A BETTER CONNECTION		192.08	2,132,364.41
12/30/2021	APCK	Check # 8611 - ARIZONA WATERWORKS SUPPLY		848.71	2,131,515.70
12/30/2021	APCK	Check # 8612 - LITTLE STINKER SEPTIC SERVICE, LLC		450.00	2,131,065.70
12/30/2021	APCK	Check # 8613 - MCARTHUR, COLEMAN & STEPHEN		58.11	2,131,007.59
12/30/2021	DEP	Bank Deposit: 6555 - Operations - Compass	247.66		2,131,255.25
12/31/2021	APCK	Check # EPAY - ADP, LLC		162.08	2,131,093.17
12/31/2021	APCK	Check # 8614 - PNC BANK		1,993.11	2,129,100.06
12/31/2021	APCK	Check # 8615 - PRINTING BY GEORGE		313.11	2,128,786.95
12/31/2021	APCK	Check # 8616 - QUANTUM Integrated Solutions		2,400.00	2,126,386.95
12/31/2021	APCK	Check # 8617 - RILEY S. SNOW PLC		3,240.00	2,123,146.95
12/31/2021	APCK	Check # 8618 - SCHOPPMAN, CINDY		79.57	2,123,067.38
12/31/2021	APCK	Check # 8619 - STRAWBERRY MOTORWERKS		727.23	2,122,340.15
12/31/2021	APCK	Check # 8620 - Uncle Tom's		21.98	2,122,318.17
12/31/2021	APCK	Check # 8621 - VALLEY IMAGING SOLUTIONS		262.26	2,122,055.91
12/31/2021	DEP	Bank Deposit: 6557 - Operations - Compass	100.31		2,122,156.22
			$733,488.45	**($254,891.39)**	**$2,122,156.22**
10001 - Gila County Warrant Acct Chase					**$519,376.09**
12/17/2021	APCK	Check # 1489 - PSWID-Funds Transfers		500,000.00	19,376.09
12/31/2021	DEP	Bank Deposit: 6594 - Gila County Warrant Acct - Chase	60,116.60		79,492.69
12/31/2021	DEP	Bank Deposit: 6595 - Gila County Warrant Acct - Chase	139.09		79,631.78
12/31/2021	DEP	Bank Deposit: 6596 - Gila County Warrant Acct - Chase	911.98		80,543.76
			$61,167.67	**($500,000.00)**	**$80,543.76**
10003 - PNC-Restricted Cust. Sec Dep					**$285,010.55**
12/1/2021	BKTR	Bank Transfer from Operations - Compass	150.00		285,160.55
12/1/2021	BKTR	Bank Transfer from Operations - Compass	150.00		285,310.55
12/6/2021	BKTR	Bank Transfer from Operations - Compass	150.00		285,460.55
12/10/2021	BKTR	Bank Transfer from Operations - Compass	150.00		285,610.55
12/10/2021	BKTR	Bank Transfer from Operations - Compass	150.00		285,760.55
12/15/2021	APCK	Check # 2764 - BEEBE, JOHN & MINDY		72.82	285,687.73
12/15/2021	APCK	Check # 2765 - CLARK, CYLE		118.74	285,568.99
12/15/2021	APCK	Check # 2766 - DOKOUZIAN, MICHAEL		105.56	285,463.43
12/15/2021	APCK	Check # 2767 - FURTAW JR., EDWIN & LINDA		87.82	285,375.61
12/15/2021	APCK	Check # 2768 - MOREAU, MICHELE		90.97	285,284.64
12/15/2021	BKTR	Bank Transfer from Operations - Compass	150.00		285,434.64
12/16/2021	BKTR	Bank Transfer from Operations - Compass	150.00		285,584.64
12/16/2021	BKTR	Bank Transfer from Operations - Compass	150.00		285,734.64
12/17/2021	BKTR	Bank Transfer from Operations - Compass	150.00		285,884.64
12/17/2021	BKTR	Bank Transfer from Operations - Compass	150.00		286,034.64
12/17/2021	BKTR	Bank Transfer from Operations - Compass	150.00		286,184.64
12/20/2021	BKTR	Bank Transfer from Operations - Compass	150.00		286,334.64
12/21/2021	BKTR	Bank Transfer from Operations - Compass	150.00		286,484.64
12/21/2021	BKTR	Bank Transfer from Operations - Compass	150.00		286,634.64
12/22/2021	BKTR	Bank Transfer from Operations - Compass	150.00		286,784.64
12/22/2021	BKTR	Bank Transfer from Operations - Compass	150.00		286,934.64
12/22/2021	BKTR	Bank Transfer from Operations - Compass	150.00		287,084.64
12/28/2021	BKTR	Bank Transfer from Operations - Compass	150.00		287,234.64
12/28/2021	BKTR	Bank Transfer from Operations - Compass	150.00		287,384.64
12/29/2021	BKTR	Bank Transfer from Operations - Compass	150.00		287,534.64
12/30/2021	APCK	Check # 2769 - DOZIER, AMANDA		147.86	287,386.78
12/30/2021	APCK	Check # 2770 - ENYART, TRUDY		123.68	287,263.10
12/30/2021	APCK	Check # 2771 - KROLL, MICHAEL		15.91	287,247.19
12/30/2021	APCK	Check # 2772 - MERTZ, BARRIE ANN		58.56	287,188.63
12/30/2021	APCK	Check # 2773 - SCHOPPMAN, CINDY		150.00	287,038.63
12/30/2021	APCK	Check # 2774 - SOSNA, TRACEY M.		118.25	286,920.38
12/30/2021	APCK	Check # 2775 - TARRANT, JAIME		15.35	286,905.03
12/30/2021	APCK	Check # 2776 - WHITE, RONALD		8.10	286,896.93
12/30/2021	APCK	Check # 2777 - WILDE, SHANNON		50.69	286,846.24
12/30/2021	APCK	Check # 2778 - YATES, CECIL & NANCY		66.68	286,779.56

Account Date	Code	Description	Debit	Credit	Balance
10003 - PNC-Restricted Cust. Sec Dep (continued)					
12/30/2021	APCK	Check # 2779 - YOUNG, MIKE & CAROL		58.72	286,720.84
			$3,000.00	**($1,289.71)**	**$286,720.84**
10005 - Petty Cash					**$200.00**
10006 - Cash Drawer					**$200.00**
10007 - PNC-Public Funds Interest Checking-USDA					**$201,184.58**
12/22/2021	APCK	Check # 3018 - EUSI, LLC		3,800.80	197,383.78
12/31/2021	BREE	Public Funds Account - interest deposit	1.70		197,385.48
			$1.70	**($3,800.80)**	**$197,385.48**
10010 - PNC-Impact Fee Account					**$176,356.98**
10011 - PNC-MM-Reserve Funds Acct					**$250,000.00**
10014 - PNC-WIFA Operations Accnt					**$171,981.16**
12/3/2021	BKTR	Bank Transfer from Operations - Compass	2,000.00		173,981.16
12/22/2021	APCK	Check # 1248 - APACHE UNDERGROUND & EXCAVATING, LLC		299,476.80	(125,495.64)
12/22/2021	APCK	Check # 1249 - EUSI, LLC		4,654.08	(130,149.72)
12/22/2021	APCK	Check # 1250 - TALLYHO ENGINEERING LLC		1,389.00	(131,538.72)
12/28/2021	DEP	Bank Deposit: 6542 - WIFA Operations Accnt	306,419.88		174,881.16
12/28/2021	DEP	Bank Deposit: 6543 - WIFA Operations Accnt	18,330.70		193,211.86
			$326,750.58	**($305,519.88)**	**$193,211.86**
10015 - PNC-WIFA Reserve Accnt					**$403,892.74**
12/31/2021	BREE	WIFA Reserve Accnt - interest deposit	3.43		403,896.17
			$3.43		**$403,896.17**
10100 - Xpress Bill Pay Clearing					**$2,767.11**
12/1/2021	DEP	Bank Deposit: 6404 - Xpress Bill Pay - Clearing	1,346.81		4,113.92
12/3/2021	BKTR	Bank Transfer to Operations - Compass		4,113.92	0.00
12/3/2021	DEP	Bank Deposit: 6414 - Xpress Bill Pay - Clearing	1,335.13		1,335.13
12/3/2021	DEP	Bank Deposit: 6424 - Xpress Bill Pay - Clearing	2,113.26		3,448.39
12/4/2021	DEP	Bank Deposit: 6426 - Xpress Bill Pay - Clearing	436.75		3,885.14
12/5/2021	DEP	Bank Deposit: 6428 - Xpress Bill Pay - Clearing	467.37		4,352.51
12/6/2021	DEP	Bank Deposit: 6431 - Xpress Bill Pay - Clearing	1,867.00		6,219.51
12/7/2021	DEP	Bank Deposit: 6434 - Xpress Bill Pay - Clearing	2,817.18		9,036.69
12/8/2021	DEP	Bank Deposit: 6441 - Xpress Bill Pay - Clearing	3,689.53		12,726.22
12/9/2021	DEP	Bank Deposit: 6447 - Xpress Bill Pay - Clearing	4,102.12		16,828.34
12/10/2021	BKTR	Bank Transfer to Operations - Compass		12,726.22	4,102.12
12/10/2021	DEP	Bank Deposit: 6455 - Xpress Bill Pay - Clearing	3,052.37		7,154.49
12/11/2021	DEP	Bank Deposit: 6456 - Xpress Bill Pay - Clearing	295.34		7,449.83
12/12/2021	DEP	Bank Deposit: 6458 - Xpress Bill Pay - Clearing	58.82		7,508.65
12/13/2021	DEP	Bank Deposit: 6462 - Xpress Bill Pay - Clearing	2,455.38		9,964.03
12/14/2021	DEP	Bank Deposit: 6472 - Xpress Bill Pay - Clearing	2,586.41		12,550.44
12/15/2021	DEP	Bank Deposit: 6475 - Xpress Bill Pay - Clearing	2,845.04		15,395.48
12/16/2021	DEP	Bank Deposit: 6478 - Xpress Bill Pay - Clearing	1,518.09		16,913.57
12/17/2021	BKTR	Bank Transfer to Operations - Compass		15,395.48	1,518.09
12/17/2021	DEP	Bank Deposit: 6493 - Xpress Bill Pay - Clearing	2,143.61		3,661.70
12/18/2021	DEP	Bank Deposit: 6495 - Xpress Bill Pay - Clearing	266.32		3,928.02
12/19/2021	DEP	Bank Deposit: 6497 - Xpress Bill Pay - Clearing	260.45		4,188.47
12/20/2021	DEP	Bank Deposit: 6506 - Xpress Bill Pay - Clearing	7,265.44		11,453.91
12/21/2021	DEP	Bank Deposit: 6510 - Xpress Bill Pay - Clearing	3,973.19		15,427.10
12/22/2021	DEP	Bank Deposit: 6522 - Xpress Bill Pay - Clearing	6,052.92		21,480.02
12/23/2021	DEP	Bank Deposit: 6532 - Xpress Bill Pay - Clearing	5,918.49		27,398.51
12/24/2021	DEP	Bank Deposit: 6534 - Xpress Bill Pay - Clearing	7,994.81		35,393.32
12/25/2021	DEP	Bank Deposit: 6536 - Xpress Bill Pay - Clearing	30,899.65		66,292.97
12/26/2021	DEP	Bank Deposit: 6537 - Xpress Bill Pay - Clearing	284.19		66,577.16
12/27/2021	DEP	Bank Deposit: 6539 - Xpress Bill Pay - Clearing	648.57		67,225.73
12/28/2021	BKTR	Bank Transfer to Operations - Compass		66,577.16	648.57
12/28/2021	DEP	Bank Deposit: 6547 - Xpress Bill Pay - Clearing	653.49		1,302.06
12/29/2021	DEP	Bank Deposit: 6550 - Xpress Bill Pay - Clearing	928.78		2,230.84
12/30/2021	DEP	Bank Deposit: 6556 - Xpress Bill Pay - Clearing	367.10		2,597.94
12/31/2021	DEP	Bank Deposit: 6558 - Xpress Bill Pay - Clearing	729.01		3,326.95
			$99,372.62	**($98,812.78)**	**$3,326.95**
10102 - Gain/Loss on Disposal of Assets					**$84,635.93**
10106 - PNC Interest & Financing Fees					**$62,532.50**
12/31/2021	JE	335 - ACCRUE INTEREST TO PNC BANK	11,779.67		74,312.17
			$11,779.67		**$74,312.17**

Pine-Strawberry WID
Standard Financial Report
PSWID - 12/01/2021 to 12/31/2021
50.00% of the fiscal year has expired

	December Actual	2022 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	478,597.06	2,122,156.22
10001 Gila County Warrant Acct Chase	(438,832.33)	80,543.76
10003 PNC-Restricted Cust. Sec Dep	1,710.29	286,720.84
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-Public Funds Interest Checking-USDA	(3,799.10)	197,385.48
10010 PNC-Impact Fee Account	0.00	176,356.98
10011 PNC-MM-Reserve Funds Acct	0.00	250,000.00
10014 PNC-WIFA Operations Accnt	21,230.70	193,211.86
10015 PNC-WIFA Reserve Accnt	3.43	403,896.17
10100 Xpress Bill Pay Clearing	559.84	3,326.95
12000 Undeposited Receipts	0.00	10.01
Total Cash and cash equivalents	**59,469.89**	**3,714,008.27**
Receivables		
12006 Accounts Receivable	(12,092.80)	193,165.12
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(911.98)	10,402.93
Total Receivables	**(13,004.78)**	**198,765.72**
Other current assets		
14001 Security Dep Admin Bldg Lease	0.00	699.60
14004 Prepaid Expenses	39,328.26	44,043.17
16000 Inventory-Parts in Warehouse	0.00	95,743.14
Total Other current assets	**39,328.26**	**140,485.91**
Total Current Assets	**85,793.37**	**4,053,259.90**
Non-Current Assets		
Capital assets		
Work in Process		
16010 WIFA Construction in Progress	173,378.45	666,061.60
16020 PSWID Construction in Progress	0.00	48,472.24
16030 USDA Construction in Progress	41,660.79	513,429.72
Total Work in Process	**215,039.24**	**1,227,963.56**
Property		
16110 Land	0.00	201,967.38
16210 Buildings	0.00	70,385.00
16310 Leasehold Improvements	0.00	9,065.21
16410 Infrastructure	0.00	12,178,445.10
16610 Vehicles & Equipment	0.00	476,972.58
16620 Computers Hardware & Software	0.00	53,078.91
Total Property	**0.00**	**12,989,914.18**
Accumulated depreciation		
17210 AccDpn Buildings	135.45	65,899.36
17310 AccDpn Leasehold Improvements	0.00	9,065.21
17410 AccDpn Infrastructure	41,264.76	3,335,613.54
17610 AccDpn Vehicles & Equipment	4,876.70	231,458.17
17620 AccDpn Computers Hardware & Software	778.14	33,320.29
Total Accumulated depreciation	**47,055.05**	**3,675,356.57**
Total Capital assets	**167,984.19**	**10,542,521.17**
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(392,987.56)
Total Other non-current assets	**(2,619.92)**	**864,564.44**
Total Non-Current Assets	**165,364.27**	**11,407,085.61**
Total Assets:	**251,157.64**	**15,460,345.51**
Liabilites and Fund Equity:		
Liabilities:		
Accounts payable		

	December Actual	2022 YTD Actual
20000 Accounts Payable	(163,712.48)	274,400.37
Total Accounts payable	**(163,712.48)**	**274,400.37**
Other Current Liabilities		
24001 Compensated PTO	0.00	11,915.73
24101 Refundable Customer Deposits	690.00	280,426.54
25500 Sales Tax Payable	(636.39)	12,609.61
25503 Interest Payable-PNC Bank	11,779.67	36,845.67
25504 Interest Payable-WIFA	17,687.23	17,687.23
25505 Finance Charge Payable-WIFA	45,056.13	45,056.13
25508.2 HomeserveUSA - Water Loss/Leak Program	(5.40)	(5.40)
Total Other Current Liabilities	**74,571.24**	**404,535.51**
Long-term liabilities		
25004 PNC Bank Refinance of Loan	0.00	3,745,704.00
25005 WIFA Note Payable	306,419.88	6,182,842.70
25006 WIFA Design Loan Payable	18,330.70	422,085.51
Total Long-term liabilities	**324,750.58**	**10,350,632.21**
Total Liabilities:	**235,609.34**	**11,029,568.09**
Fund Balance		
Net income		
30000 Retained Earnings	15,548.30	4,430,777.42
Total Net income	**15,548.30**	**4,430,777.42**
Total Fund Balance	**15,548.30**	**4,430,777.42**
Total Liabilites and Fund Equity:	**251,157.64**	**15,460,345.51**
Total Net Position	**0.00**	**0.00**

Pine-Strawberry WID
Standard Financial Report
PSWID - 12/01/2021 to 12/31/2021
50.00% of the fiscal year has expired

	December Actual	2022 YTD Actual	2022 Budget	Budget Remaining
Income or Expense				
Income From Operations:				
Operating income				
Water Fees				
50201 Water Base Fees	167,119.68	1,005,707.78	2,049,410.00	1,043,702.22
50201A Excess Gallon Fees-Tier 1	6,393.51	45,905.85	91,195.00	45,289.15
50201B Excess Gallon Fees-Tier 2	4,379.46	38,185.11	83,656.00	45,470.89
50201C Excess Gallon Fees-Tier 3	4,135.96	43,135.97	106,182.00	63,046.03
50201D Excess Gallon Fees-Tier 4	6,074.62	81,683.97	184,197.00	102,513.03
Total Water Fees	**188,103.23**	**1,214,618.68**	**2,514,640.00**	**1,300,021.32**
Property Tax				
50300 Property Tax Levy	60,116.60	553,832.87	883,049.00	329,216.13
Total Property Tax	**60,116.60**	**553,832.87**	**883,049.00**	**329,216.13**
Other Water Fees				
50200 Misc Other Fees	0.00	0.00	4,000.00	4,000.00
50202 Establishment Fee-Water	1,050.00	7,000.00	15,895.00	8,895.00
50203 Meter Installation	0.00	6,300.00	20,645.00	14,345.00
50204 Turn H2O OFF/ON Cust Request	0.00	100.00	731.00	631.00
50205 Re-Establishment	0.00	300.00	975.00	675.00
50206 Adjust/Replace Meter Box	0.00	200.00	94.00	(106.00)
50207 Reconnection Fee	50.00	400.00	2,000.00	1,600.00
50208 Meter Re-Installation	0.00	750.00	3,000.00	2,250.00
50209 Impact Fee Income	0.00	6,000.00	36,820.00	30,820.00
50210 Meter Re-Read Fee	0.00	0.00	300.00	300.00
50211 Meter Test Fee	0.00	0.00	500.00	500.00
50212 After Hours Service Fee	0.00	0.00	2,000.00	2,000.00
50213 Meter Relocate/Elevation	0.00	0.00	2,200.00	2,200.00
50214 Data Log Fee	0.00	50.00	300.00	250.00
Total Other Water Fees	**1,100.00**	**21,100.00**	**89,460.00**	**68,360.00**
Miscellaneous Fees				
50101 Late Fees	751.26	5,503.13	13,820.00	8,316.87
50102 NSF Checks	60.00	510.00	1,540.00	1,030.00
Total Miscellaneous Fees	**811.26**	**6,013.13**	**15,360.00**	**9,346.87**
Total Operating income	**250,131.09**	**1,795,564.68**	**3,502,509.00**	**1,706,944.32**
Operating expense				
Administration				
Other Admin Expenses				
60003.1 Admin Other - Bank Charges	0.00	3,578.51	10,356.00	6,777.49
60003.2 Admin Other - Insurance General	556.61	9,561.18	21,392.00	11,830.82
60003.3 Admin Other - Postage-General (Not Billings)	1.56	376.07	1,094.00	717.93
60003.4 Admin Other - Dues and Subscriptions	389.00	873.00	1,181.00	308.00
60003.5 Admin Other - Travel/Meal/Training	145.00	1,212.91	1,444.00	231.09
60003.6 Admin Other - Supplies/Printing-Admin	1,600.48	6,876.41	4,743.00	(2,133.41)
Total Other Admin Expenses	**2,692.65**	**22,478.08**	**40,210.00**	**17,731.92**
Outside Source Fees				
60002.1 Outside Source - On Line Billing Portal	2,245.25	6,559.00	11,895.00	5,336.00
60002.3 Outside Source - Merchant Credit Card Fees	1,269.17	6,014.83	13,500.00	7,485.17
60002.6 Outside Source - Drug Testing	0.00	165.00	385.00	220.00
60002.8 Outside Source - Mailings-Customer Billings	1,276.90	6,772.09	16,652.00	9,879.91
60002.92 Outside Source - Public Notices	42.59	85.19	844.00	758.81
60002.94 Outside Source - Website Maintenance	660.00	1,320.00	8,443.00	7,123.00
60002.95 Outside Source - Advertisements	0.00	263.37	1,765.00	1,501.63
Total Outside Source Fees	**5,493.91**	**21,179.48**	**53,484.00**	**32,304.52**
Administration Office Expenses				
60001.1 Admin Office - Building Lease	2,000.00	9,200.00	15,600.00	6,400.00
60001.2 Admin Office - Electric, Propane & Water-Admin.	352.35	1,899.09	4,600.00	2,700.91
60001.3 Admin Office - Small Equipment / Furniture	0.00	462.64	3,972.00	3,509.36
60001.4 Admin Office - Telephone/Ans. Serv./Internet	481.87	2,940.18	9,265.00	6,324.82
60001.5 Admin Office-Janitorial/Trash/Security/Maintenance	159.38	1,722.22	2,200.00	477.78
60001.6 Admin Office - Equipment Rental-Adm	214.91	1,360.38	2,684.00	1,323.62
60001.7 Admin Office - Equipment Repairs/Maint. Adm.	0.00	525.00	970.00	445.00
60001.8 Admin Office - Computer/Software/IT Expenses	2,184.95	23,870.55	31,502.00	7,631.45

Pine-Strawberry WID
Standard Financial Report
PSWID - 12/01/2021 to 12/31/2021
50.00% of the fiscal year has expired

	December Actual	2022 YTD Actual	2022 Budget	Budget Remaining
Total Administration Office Expenses	5,393.46	41,980.06	70,793.00	28,812.94
Admin Employer Burden				
6009A Admin - Employment Taxes-SS	1,198.42	7,905.75	17,870.00	9,964.25
6009B Admin - Employment Taxes-Med	280.27	1,848.93	4,260.00	2,411.07
6009C Admin - Employment Taxes-FUTA	15.77	108.54	297.00	188.46
6009D Admin - Employment Taxes-SUTA	40.21	273.89	1,035.00	761.11
6009E Admin - Workmens Comp Insurance	20.83	124.98	192.00	67.02
6009F Admin - Employer Insurance Burden	2,349.04	15,365.17	26,922.00	11,556.83
6009G Admin - Payroll Processing Fees/ADP	375.24	2,551.50	4,000.00	1,448.50
6009H Admin - Retirement Burden-Admin	372.96	1,909.29	4,000.00	2,090.71
6009I Admin - HSA Burden-Admin	291.68	1,531.32	2,830.00	1,298.68
Total Admin Employer Burden	4,944.42	31,619.37	61,406.00	29,786.63
Administrative Labor				
60004.4 Admin Labor - C S Rep 1	2,677.50	12,829.00	37,440.00	24,611.00
60004.5 Admin Labor - CS Rep 1B	0.00	6,208.22	37,440.00	31,231.78
60004.6 Admin Labor - CS Rep 2	3,531.91	12,597.84	6,137.00	(6,460.84)
60004.7 Admin Labor - Accountant	2,889.00	34,471.83	60,780.00	26,308.17
60004.8 Admin Labor - General Manager	6,539.20	39,889.12	87,550.00	47,660.88
60004.9 Admin Labor - Finance Manager	3,535.00	14,771.10	52,000.00	37,228.90
6009K Admin Labor - OT Expense	222.89	900.18	2,760.00	1,859.82
Total Administrative Labor	19,395.50	121,667.29	284,107.00	162,439.71
Total Administration	37,919.94	238,924.28	510,000.00	271,075.72
Board of Directors				
70001 Board - Accountant Fees-Audit	0.00	19,890.00	19,500.00	(390.00)
70003 Board - Ins. Public Offical Liability	368.83	2,212.98	8,270.00	6,057.02
70004.2 Board - Legal Fees - B of D General	4,477.50	15,232.50	39,450.00	24,217.50
70005 Board - Public Communications & Ads Run	0.00	0.00	1,100.00	1,100.00
70006 Board - Supplies - B of D	0.00	0.00	235.00	235.00
70008 Board - Travel and Meals - B of D	0.00	0.00	110.00	110.00
70011 Board - Professional Consulting	0.00	0.00	1,200.00	1,200.00
70012 Board - Website Postings-IT Related	0.00	0.00	935.00	935.00
70013 Board - Equipment	0.00	0.00	1,200.00	1,200.00
Total Board of Directors	4,846.33	37,335.48	72,000.00	34,664.52
Operations				
Professional Services				
80008.2 Ops Prof Svc - Field Related Software Program	0.00	1,679.08	13,200.00	11,520.92
80008.3 Ops Prof Svc - Plumbing/Septic	450.00	1,066.63	1,140.00	73.37
80008.4 Ops Prof Svc - Blue Stake Service Water	0.00	0.00	1,080.00	1,080.00
80008.6 Ops Prof Svc - Generator Maintenance/Repair	0.00	5,186.51	10,300.00	5,113.49
80008.7 Ops Prof Svc- Engineering	0.00	0.00	15,000.00	15,000.00
80008.8 Ops Prof Svc - Electrical Work	0.00	0.00	11,640.00	11,640.00
80008.9 Ops Prof Svc - Consulting	2,400.00	3,555.00	9,000.00	5,445.00
Total Professional Services	2,850.00	11,487.22	61,360.00	49,872.78
Field Expenses				
80040.2 Field Exp - Equipment Rental-Field	0.00	0.00	3,008.00	3,008.00
80040.3 Field Exp - Tools/Field Expense	1,812.91	14,216.29	36,000.00	21,783.71
80040.4 Field Exp - Water/Supplies for Outages	21.98	207.54	200.00	(7.54)
80040.5 Field Exp - Landscape/Firewise	0.00	14,760.00	19,500.00	4,740.00
80040.6 Field Equipment	0.00	0.00	13,745.00	13,745.00
Total Field Expenses	1,834.89	29,183.83	72,453.00	43,269.17
Field Office Expenses				
80037.1 Field Office - Phone/Electric/Water	846.24	4,550.42	10,430.00	5,879.58
80037.2 Field Office - Supplies	222.58	1,594.68	1,850.00	255.32
80037.3 Field Office - Janitorial/Trash	87.00	1,058.81	2,000.00	941.19
80037.4 Field Office - Certification/Training Expenses	94.94	94.94	2,735.00	2,640.06
80037.5 Field Office - Repairs & Maintenance	0.00	53.00	1,462.00	1,409.00
80037.7 Field Office - Cell Phones & Communications	204.41	1,893.19	3,690.00	1,796.81
80037.8 Field Office - Mileage/Meals/Travel/Gear	0.00	466.04	1,010.00	543.96
80037.9 Field Office - Copy Machine	258.50	1,348.02	2,500.00	1,151.98
Total Field Office Expenses	1,713.67	11,059.10	25,677.00	14,617.90
Field Vehicle & Equipment Costs				
80036.1 Autos & Eqpt - Fuel Expense	2,245.33	10,908.07	14,230.00	3,321.93

	December Actual	2022 YTD Actual	2022 Budget	Budget Remaining
80036.2 Autos & Eqpt - Maintain & Repair	372.72	1,085.31	43.00	(1,042.31)
80036.20 Autos & Equip- Maint- Mini Ex	0.00	39.98	25.00	(14.98)
80036.201 Autos & Eqpt- Maint- Big Tex Trailer	0.00	1,252.32	1,300.00	47.68
80036.202 Autos & Eqpt- Maint - Tilt Trailer	254.79	1,570.59	1,300.00	(270.59)
80036.203 Autos & Eqpt- Maint - Vactor Trailer	820.46	820.46	20.00	(800.46)
80036.204 Autos & Eqpt- Maint - Skid Steer	0.00	3,815.18	3,500.00	(315.18)
80036.21 Autos & Eqpt - Maint - Back Hoe	0.00	239.60	400.00	160.40
80036.23 Autos & Eqpt - Maint - 2018 F-350 VIN 5957	20.08	2,355.48	2,900.00	544.52
80036.24 Autos & Eqpt - Maint - 2018 F-150 VIN 7745	1,223.58	1,255.82	871.00	(384.82)
80036.25 Autos & Eqpt - Maint - 2002 F-350 VIN 3879	0.00	0.00	900.00	900.00
80036.26 Autos & Eqpt - Maint - 2009 Silverado VIN 5055	0.00	165.17	3,580.00	3,414.83
80036.27 Autos & Eqpt - Maint - 2007 Silverado VIN 7728	540.59	1,683.48	3,965.00	2,281.52
80036.28 Autos & Eqpt - Maint - 2005 Silverado VIN3914	16.30	971.12	609.00	(362.12)
80036.29 Autos & Eqpt - Maint - 2018 Polaris	0.00	0.00	130.00	130.00
80036.30 Autos & Eqpt - Maint - 2015 F-350 VIN 9057	20.08	20.08	7,174.00	7,153.92
80036.5 Autos & Eqpt - Insurance Fees	171.82	3,112.28	6,998.00	3,885.72
Total Field Vehicle & Equipment Costs	**5,685.75**	**29,294.94**	**47,945.00**	**18,650.06**
Wells, Tanks, Infrastructure				
Water Share All				
80007.1 Water Share - Agreements	1,564.88	11,077.89	20,650.00	9,572.11
80007.2 Water Share - Electricity	1,504.61	9,831.00	13,206.00	3,375.00
80007.3 Water Share - Improvements/Parts/Maintenance	0.00	12,135.14	6,500.00	(5,635.14)
Total Water Share All	**3,069.49**	**33,044.03**	**40,356.00**	**7,311.97**
Well Expense All				
80004.1 Well - Labor	0.00	0.00	5,320.00	5,320.00
80004.5 Well - Chemicals/Supplies Water	0.00	7,680.00	8,790.00	1,110.00
Total Well Expense All	**0.00**	**7,680.00**	**14,110.00**	**6,430.00**
Environmental				
80005.1 Environ - Testing Lab/Regulatory Fees H20	225.00	3,070.00	6,270.00	3,200.00
80005.2 Environ - Licenses/Permits/Fees	0.00	259.50	1,800.00	1,540.50
Total Environmental	**225.00**	**3,329.50**	**8,070.00**	**4,740.50**
Infrastructure All				
80002.1 Infrastructure - Asphalt-Landscape Repairs	470.87	15,007.98	37,060.00	22,052.02
80002.2 Infrastructure - Meters & Meter Related Expenses	4,832.09	5,245.19	24,685.00	19,439.81
80002.3 Infrastructure - Pumps/Motors/Etc.	758.36	6,348.64	13,990.00	7,641.36
80002.5 Infrastructure - Hydrant Expenses	0.00	0.00	265.00	265.00
80002.6 Infrastructure - Pipe/Related Expenses	3,076.28	37,674.51	64,000.00	26,325.49
Total Infrastructure All	**9,137.60**	**64,276.32**	**140,000.00**	**75,723.68**
Tanks All				
80003.2 Tanks - Level Monitoring	160.00	1,125.34	1,921.00	795.66
80003.3 Tanks - Telephones-Pumps	394.63	2,363.04	4,810.00	2,446.96
80003.4 Tanks - Monitoring Equipment	0.00	0.00	650.00	650.00
Total Tanks All	**554.63**	**3,488.38**	**7,381.00**	**3,892.62**
Other				
80001.1 Wells-Tanks-Booster:Electricity Wells	6,761.75	55,078.68	110,430.00	55,351.32
80001.2 Wells-Tanks-Boosters: Propane	604.06	1,660.10	1,200.00	(460.10)
80001.3 Wells-Tanks-Boosters: Parts	0.00	20,609.21	34,451.00	13,841.79
Total Other	**7,365.81**	**77,347.99**	**146,081.00**	**68,733.01**
Total Wells, Tanks, Infrastructure	**20,352.53**	**189,166.22**	**355,998.00**	**166,831.78**
Field Labor & Burden				
Field Labor				
80010.01 Field - Utility Operator 1	2,040.00	6,923.25	33,518.00	26,594.75
80010.03 Field - Utility Operator 3	5,526.76	32,455.13	70,408.00	37,952.87
80010.04 Field - Utility Operator 4	3,387.14	20,780.04	43,222.00	22,441.96
80010.05 Field - Utility Operator 5	0.00	4,732.93	4,733.00	0.07
80010.09 Field - Utility Operator 9	3,139.50	26,550.85	58,531.00	31,980.15
80010.10 Field - OT Expense	2,743.46	16,220.91	30,900.00	14,679.09
80010.12 Field - Utility Operator 12	2,960.79	18,598.85	38,251.00	19,652.15
80010.13 Field - Utility Operator 13	3,407.92	21,550.92	43,222.00	21,671.08
80010.14 Field - Utility Operator 14	4,240.85	22,895.15	40,385.00	17,489.85
80010.15 Field - Utility Operator 15	2,991.38	17,653.62	47,174.00	29,520.38
Total Field Labor	**30,437.80**	**188,361.65**	**410,344.00**	**221,982.35**

Pine-Strawberry WID
Standard Financial Report
PSWID - 12/01/2021 to 12/31/2021
50.00% of the fiscal year has expired

	December Actual	2022 YTD Actual	2022 Budget	Budget Remaining
Field Employer Burden				
80009A Field - Employment Taxes-SS	1,828.69	11,893.52	18,227.00	6,333.48
80009B Field - Employment Taxes-Med	427.67	2,781.51	4,065.00	1,283.49
80009C Field - Employment Taxes-FUTA	32.45	138.25	340.00	201.75
80009D Field - Employment Taxes-SUTA	82.77	348.69	1,248.00	899.31
80009E Field - Workmens Comp Insurance	490.33	2,941.98	5,364.00	2,422.02
80009F Field - Employer Insurance Burden	3,778.30	26,461.27	53,675.00	27,213.73
80009H Field - Retirement Burden	190.00	1,180.00	1,695.00	515.00
80009I Field - HSA Burden	364.60	2,880.34	5,042.00	2,161.66
Total Field Employer Burden	**7,194.81**	**48,625.56**	**89,656.00**	**41,030.44**
Total Field Labor & Burden	**37,632.61**	**236,987.21**	**500,000.00**	**263,012.79**
Total Operations	**70,069.45**	**507,178.52**	**1,063,433.00**	**556,254.48**
Depreciation Expense				
Depreciation Expense-Operations				
80050 Depreciation Expense-Operations	46,276.91	289,301.54	584,400.00	295,098.46
Total Depreciation Expense-Operations	**46,276.91**	**289,301.54**	**584,400.00**	**295,098.46**
Depreciation Expense-Admin				
60030 Depreciation Expense-Admin	778.14	4,668.84	9,338.00	4,669.16
60030A Amortized Deferred Acq Charges	2,619.92	15,719.52	26,199.00	10,479.48
Total Depreciation Expense-Admin	**3,398.06**	**20,388.36**	**35,537.00**	**15,148.64**
Total Depreciation Expense	**49,674.97**	**309,689.90**	**619,937.00**	**310,247.10**
Total Operating expense	**162,510.69**	**1,093,128.18**	**2,265,370.00**	**1,172,241.82**
Total Income From Operations:	**87,620.40**	**702,436.50**	**1,237,139.00**	**534,702.50**
Non-Operating Items:				
Non-operating income				
50401 Accounting Credit	110.82	674.77	1,700.00	1,025.23
50403 Interest-Property Taxes	142.52	705.19	4,000.00	3,294.81
50411 Restitution Payments	1,065.00	6,589.48	12,950.00	6,360.52
50412 Interest-Public Funds/WIFA Reserve Accounts	1.70	6.90	50.00	43.10
Total Non-operating income	**1,320.04**	**7,976.34**	**18,700.00**	**10,723.66**
Non-operating expense				
10102 Gain/Loss on Disposal of Assets	0.00	84,635.93	0.00	(84,635.93)
10106 PNC Interest & Financing Fees	11,779.67	74,312.17	148,000.00	73,687.83
10107 WIFA Interest	17,687.23	17,687.23	40,000.00	22,312.77
10108 WIFA Finance Charges	43,925.24	43,925.24	90,000.00	46,074.76
10109 PPG Grant-USDA	0.00	(22,000.00)	0.00	22,000.00
Total Non-operating expense	**73,392.14**	**198,560.57**	**278,000.00**	**79,439.43**
Total Non-Operating Items:	**(72,072.10)**	**(190,584.23)**	**(259,300.00)**	**(68,715.77)**
Total Income or Expense	**15,548.30**	**511,852.27**	**977,839.00**	**465,986.73**