



Pine-Strawberry Water Improvement District

Treasurer's Report

for the

April 27, 2023, Board Meeting

**The following reports are provided with financial information for
March 31, 2023**

- **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 Capital Projects Report (2 Pages)**
- **WIFA USDA Engineering Projects Funding Report (1 Page)**
- **WIFA USDA Construction Projects Funding Report (1 Page)**
- **USDA Capital Projects Report (2 Pages)**
- **General Ledger Detail Report (3 Pages)**

| PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT | | | |
|---|--|------------------------|------------------------|
| COMPARATIVE BALANCE SHEET - ACCRUAL BASIS | | | |
| FOR THE NINE MONTHS ENDED MARCH 2022 AND 2023 | | | |
| | | 3/31/2022 | 3/31/2023 |
| ASSETS | | | |
| Current Assets | | | |
| Cash in Bank - PNC Revenue Fund (Operations) | | \$2,016,562.08 | \$2,094,463.83 |
| Cash in Bank - Chase Bank Gila County Warrant Account | | 176,947.48 | 160,868.26 |
| Cash in Bank - PNC Restricted Customer Deposits | | 291,763.70 | 313,119.80 |
| Cash in Bank - PNC Public Funds Checking-USDA | | 184,411.37 | 245,759.76 |
| Cash in Bank - PNC Hook-up Fee Account | | 176,366.98 | 0.00 |
| Cash in Bank - PNC Maintenance Reserve Fund | | 250,000.00 | 252,549.88 |
| Cash in Bank - PNC WIFA Operations | | 169,608.67 | 169,253.92 |
| Cash in Bank - PNC WIFA Reserve Fund | | 429,149.21 | 613,008.21 |
| Petty Cash and Cash Drawer | | 400.00 | 400.00 |
| Xpress Bill Pay Clearing | | 37,230.35 | 53,646.97 |
| Undeposited Receipts | | 10.01 | 59.69 |
| Total Cash & Cash Equivalents | | \$3,732,429.75 | \$3,903,130.21 |
| Accounts Receivable - PSWD - Less Allowance for Bad Debts | | 190,575.08 | 196,516.05 |
| Property Tax Receivable-Gila County | | 5,061.48 | 7,278.13 |
| Total Receivables | | 195,636.56 | 203,794.18 |
| Security Deposit - Admin Building Lease | | \$699.60 | \$699.60 |
| Security Deposit - Alliant Gas | | \$0.00 | \$200.00 |
| Prepaid Contract Services and Expenses | | 39,722.88 | 30,612.62 |
| Inventory - Parts in Warehouse | | 104,432.13 | 296,178.91 |
| Total Other Current Assets | | \$144,864.61 | \$326,691.13 |
| Total Current Assets | | \$4,072,920.92 | \$4,433,615.52 |
| Capital Assets | | | |
| Construction in Progress - District | | \$53,672.24 | \$276,626.00 |
| Construction in Progress - WIFA | | 734,049.09 | 0.00 |
| Construction in Progress - USDA | | 656,562.26 | 1,167,789.44 |
| Total Work in Process | | \$1,444,283.61 | \$1,444,315.44 |
| Property | | | |
| Land | | \$201,967.38 | \$300,768.09 |
| Buildings | | 70,385.00 | 387,903.50 |
| Leasehold Improvements | | 30,514.21 | 41,883.28 |
| Infrastructure-District | | \$5,297,259.26 | \$5,481,004.14 |
| Infrastructure, WIFA Infrastructure Projects | | 6,900,279.09 | 7,921,203.40 |
| Vehicles & Equipment | | 492,006.58 | 635,078.39 |
| Computer Hardware & Software | | 53,078.91 | 53,078.91 |
| Total Property | | 13,045,490.43 | 14,800,908.71 |
| Less: Accumulated Depreciation - District | | -3,285,737.78 | -3,520,306.69 |
| Less: Accumulated Depreciation- WIFA | | -526,416.76 | -853,494.76 |
| Total Accumulated Depreciation | | -3,812,154.53 | -4,373,801.45 |
| Total Capital Assets-Net | | \$9,233,335.90 | \$10,427,108.26 |
| Total Capital Assets-Net | | \$10,677,619.51 | \$11,871,423.70 |
| Other Assets | | | |
| Acquired Costs - Excess Goodwill-Net of Amortization | | \$856,704.68 | \$826,265.64 |
| Right-to-Use Leases - Net of Amortization | | \$0.00 | \$56,625.80 |
| Total Non-Current Assets | | \$856,704.68 | \$881,891.44 |
| TOTAL ASSETS | | \$15,607,245.11 | \$17,186,930.66 |
| LIABILITIES AND EQUITY | | | |
| Current Liabilities | | | |
| Accounts Payable | | \$131,520.53 | \$75,303.04 |
| Compensated PTO | | 11,915.73 | 13,635.88 |
| Refundable Customer Deposits | | 283,471.64 | 294,657.64 |
| Sales Tax Payable | | 12,826.02 | 13,253.05 |
| Interest Payable - PNC Bank | | 35,431.48 | 0.00 |
| HomeServe Claim/HAS/Simple/Ins | | 878.08 | 64.50 |
| Total Current Liabilities | | \$476,043.38 | \$396,814.01 |
| Long Term Liabilities | | | |
| PNC Note Bank | | \$3,681,996.00 | \$0.00 |
| WIFA Note Payable | | 6,415,440.64 | 6,357,988.49 |
| WIFA Design Loan Payable | | 547,385.82 | 1,014,119.24 |
| WIFA/USDA Constructon Loan Payable | | 0.00 | 17,898.14 |
| USDA Note Payable | | 0.00 | 3,761,679.22 |
| Right-to-Use Leases Payable | | 0.00 | 60,427.41 |
| Total Notes Payable | | 10,644,822.36 | 11,211,812.50 |
| TOTAL LIABILITIES | | \$11,120,865.74 | \$11,608,626.51 |
| EQUITY | | | |
| Retained Earnings | | \$3,918,925.15 | \$4,769,095.56 |
| Net Income | | 567,454.22 | 809,208.59 |
| TOTAL EQUITY | | 4,486,379.37 | 5,578,304.15 |
| TOTAL LIABILITIES & EQUITY | | \$15,607,245.11 | \$17,186,930.66 |

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS
FOR THE NINE MONTHS ENDED MARCH 31, 2022 AND 2023

| | 3/31/2022 | 3/31/2023 | Notes |
|--|-----------------------|-----------------------|-------|
| INCOME | | | |
| Revenues | | | |
| Water Fees | \$1,780,631.69 | \$1,861,815.11 | |
| Property Tax Levy | 644,565.64 | 670,502.41 | |
| Other Water Fees | 24,938.75 | 34,114.92 | |
| Miscellaneous Fees | 9,025.20 | 17,049.91 | |
| TOTAL REVENUE | \$2,459,161.28 | \$2,583,482.35 | |
| EXPENSES | | | |
| Other Administrative Expenses | \$36,201.01 | \$29,816.52 | |
| Outside Source Fees | 38,650.91 | 42,428.21 | |
| Administrative Office Expenses | 61,580.54 | 59,514.25 | |
| Administrative Labor Employer Taxes & Benefits | 50,676.63 | 43,088.04 | |
| Administrative Labor | 189,904.84 | 144,316.15 | |
| ADMINISTRATIVE EXPENSES | \$377,013.93 | \$319,163.17 | |
| ADMIN-Professional Fees & Insurance | 47,255.47 | 56,155.17 | 1 |
| TOTAL ADMINISTRATIVE EXPENSES | \$424,269.40 | \$375,318.34 | |
| OPERATIONS EXPENSES | | | |
| Outside/Professional Services | \$15,516.66 | \$49,072.02 | |
| Field Tools & Supplies | 43,186.67 | 35,304.83 | |
| Field Office Expenses | 16,783.77 | 13,008.42 | |
| Field Vehicle & Equipment | 41,854.40 | 56,417.68 | |
| Wells, Tanks & Infrastructure | 283,082.18 | 369,529.83 | |
| Field Labor | 296,780.59 | 291,114.20 | |
| Field Labor Employer Taxes & Benefits | 82,638.85 | 77,922.36 | |
| OPERATIONS EXPENSES | \$779,843.12 | \$892,369.34 | |
| TOTAL OPERATIONS EXPENSES | \$1,204,112.52 | \$1,267,687.68 | |
| Depreciation | \$428,153.71 | \$489,031.07 | |
| Depreciation & Amortization- Administrative | 30,582.54 | 30,081.24 | |
| Amortized Right-to-Use Leases | 0.00 | 16,073.73 | |
| TOTAL DEPRECIATION EXPENSE | \$458,736.25 | \$535,186.04 | |
| TOTAL EXPENSES | \$1,662,848.77 | \$1,802,873.72 | |
| NET INCOME FROM OPERATIONS | \$796,312.51 | \$780,608.63 | |
| OTHER INCOME/EXPENSE | | | |
| Other Income - Accounting Credit | \$1,010.78 | \$1,258.58 | |
| Other Income - Interest Property Taxes | 1,045.14 | 2,329.97 | |
| Other Income - Restitution Payments | 9,882.54 | 7,676.46 | 2 |
| Other Income - Public Funds/WIFA Reserve | 11.67 | 12,246.06 | |
| TOTAL OTHER INCOME | \$11,950.13 | \$23,511.07 | |
| PNC Bank - Interest | \$91,452.30 | \$0.00 | |
| Gain/Loss Disposal of Assets | 109,743.65 | -73,185.71 | |
| USDA PPG Grant | -22,000.00 | 0.00 | |
| WIFA Interest & Finance Charges | 61,612.47 | 66,906.72 | |
| USDA Loan Interest | 0.00 | -773.57 | |
| Right-to-Use Leases Interest | 0.00 | 1,963.67 | |
| TOTAL OTHER EXPENSES | \$240,808.42 | -\$5,088.89 | |
| TOTAL OTHER INCOME & EXPENSE | -\$228,858.29 | \$28,599.96 | |
| NET INCOME | \$567,454.22 | \$809,208.59 | |

1. Administrative Professional Fees include Audit Fees \$21,150, Legal Fees \$26,266.50 and Public Officials Insurance.

2. The District is receiving restitution payments from Sigeti and Greer.

| Pine-Strawberry Water Improvement District | | | | | | |
|---|---|------------------|----------------|--------------------------------------|-------|--|
| Cash Position as of March 31, 2023 - 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 | | |
| Year FY 2021/2022 | \$4,997,678 | \$4,481,068 | \$205,778 | \$1,340,230 | | |
| Beginning Cash Forward | | | | \$1,119,966 | | |
| July | \$311,561 | \$759,524 | -\$447,963 | \$672,003 | | |
| August | \$397,578 | \$248,980 | \$148,598 | \$820,601 | | |
| September | \$327,423 | \$252,352 | \$75,071 | \$895,672 | | |
| October | \$616,021 | \$384,400 | \$231,621 | \$1,127,293 | | |
| November | \$349,150 | \$813,522 | -\$464,372 | \$662,921 | | |
| December | \$342,078 | \$219,862 | \$122,216 | \$785,137 | | |
| January | \$289,874 | \$246,654 | \$43,220 | \$828,357 | | |
| February | \$274,305 | \$217,857 | \$56,448 | \$884,805 | | |
| March | \$301,853 | \$243,679 | \$58,174 | \$942,979 | 2 | |
| April | | | | | | |
| May | | | | | | |
| June | | | | | | |
| YTD 2022/2023 | \$3,209,843 | \$3,386,830 | (\$176,987) | \$820,601 | | |
| Bank Account Presentation | | | | | | |
| Reconciled Statement Balances | | | Beginning | Ending | | |
| PNC-Revenue Fund(Operations) | | | \$2,111,486.79 | \$2,094,463.83 | | |
| Chase Bank - Warrant Account | | | \$116,895.37 | \$160,868.25 | | |
| PNC-Public Funds Account | | | \$245,275.60 | \$245,759.76 | | |
| PNC Bank - Hook-up Fees | | | \$0.00 | \$0.00 | | |
| PNC-Maintenance Reserve Fund | | | \$252,052.33 | \$252,549.98 | | |
| PNC-WIFA Operations | | | \$142,211.58 | \$169,253.92 | | |
| X-Press Bill Pay Transfer Account | | | \$53,947.80 | \$53,646.87 | | |
| Non-Restricted Account Balances | | | \$2,921,869.47 | \$2,976,542.61 | 1 | |
| PNC Bank - Security Deposit | | | \$311,767.52 | \$313,119.80 | | |
| PNC-WIFA Reserve Account | | | \$611,800.53 | \$613,008.21 | | |
| Restricted Account Balances | | | \$923,568.05 | \$926,128.01 | | |
| Total Reconciled Balances | | | \$3,845,437.52 | \$3,902,670.62 | | |
| Bank Statement Balances | | | Beginning | Ending | | |
| PNC-Revenue Fund(Operations) | | | \$2,166,721.94 | \$2,146,980.59 | | |
| Chase Bank - Warrant Account | | | \$166,895.37 | \$160,868.25 | | |
| PNC-Public Funds Account | | | \$245,275.60 | \$245,759.76 | | |
| PNC Bank - Hook-up Fees | | | \$0.00 | \$0.00 | | |
| PNC-Maintenance Reserve Fund | | | \$252,052.33 | \$252,549.88 | | |
| PNC-WIFA Operations | | | \$170,153.92 | \$173,659.57 | | |
| X-Press Bill Pay Transfer Account | | | \$51,671.34 | \$52,671.80 | | |
| Non-Restricted Account Balances | | | \$3,052,770.50 | \$3,032,489.85 | 1 | |
| PNC Bank - Security Deposit | | | \$312,497.34 | \$313,888.47 | | |
| PNC-WIFA Reserve Account | | | \$611,800.53 | \$613,008.21 | | |
| Restricted Account Balances | | | \$924,297.87 | \$926,896.68 | | |
| Total Statement Balances | | | \$3,977,068.37 | \$3,959,386.53 | | |
| Notes: | | | | | | |
| (1) Cash in: | Revenues from Water, Misc. Fees, Property Tax Levy, Sales Tax and Funding | | | | | |
| Cash Out: | Administration, Operations, Sales Tax, Loan Payments & Capital Projects | | | | | |
| Non-restricted Accounts: | Operations, Warrant, Public Funds, Maintenance Reserve, | | | | | |
| | WIFA Operations and X-Press Bill Pay | | | | | |
| (2) Balance Forward | Balance forward is the Cash Carryforward Accounts from the Budget Report | | | | | |

Pine-Strawberry Water Improvement District

Fiscal Year Credit Card Activity as of JUNE 2023

| PNC Bank Credit Card Account | Date | For | Authorized By | Current Charges | Payments | Ending |
|---|------------|-------------------------|---------------|-----------------|------------|-------------|
| Balance Forward 6/30/22 | | | | | | \$3,664.99 |
| Amazon/Home Depot/Equipment | Various | Field Expenses | RH | \$2,266.69 | | \$5,931.68 |
| Amazon/Microsoft/Simplisafe/Go Daddy | Various | Administrative Expenses | RH | \$7,190.52 | | \$13,122.20 |
| E-Pay | 7/13/2022 | | | | \$3,664.99 | \$9,457.21 |
| Balance Due 7/31/22 Per Spreadsheet | | | | | | \$9,457.21 |
| Amazon/Home Depot/Equipment | Various | Field Expenses | RH | \$776.51 | | \$10,233.72 |
| Amazon/Microsoft/Simplisafe/Go Daddy | Various | Administrative Expenses | RH | \$1,394.93 | | \$11,628.65 |
| E-Pay | 8/12/2022 | | | | \$9,457.21 | \$2,171.44 |
| Balance Due 8/31/22 Per Spreadsheet | | | | | | \$2,171.44 |
| Amazon/Home Depot/Equipment | Various | Field Expenses | RH | \$1,483.38 | | \$3,654.82 |
| Amazon/Microsoft/Simplisafe/Go Daddy | Various | Administrative Expenses | RH | \$895.23 | | \$4,550.05 |
| E-Pay | 9/20/2022 | | | | \$2,171.44 | \$2,378.61 |
| Balance Due 9/30/22 Per Spreadsheet | | | | | | \$2,378.61 |
| Amazon/Home Depot/Equipment | Various | Field Expenses | RH | \$863.33 | | \$3,241.94 |
| Amazon/Microsoft/Simplisafe/Go Daddy | Various | Administrative Expenses | RH | \$1,584.61 | | \$4,826.55 |
| E-Pay | 10/17/2022 | | | | \$2,378.61 | \$2,447.94 |
| Balance Due 10/31/22 Per Spreadsheet | | | | | | \$2,447.94 |
| Amazon/Home Depot/Equipment | Various | Field Expenses | RH | \$4,033.91 | | \$6,481.85 |
| Amazon/Microsoft/Simplisafe/Go Daddy | Various | Administrative Expenses | RH | \$1,317.15 | | \$7,799.00 |
| E-Pay | 11/10/2022 | | | | \$2,447.94 | \$5,351.06 |
| Balance Due 11/30/22 Per Spreadsheet | | | | | | \$5,351.06 |
| Amazon/Home Depot/Equipment | Various | Field Expenses | RH | \$1,470.79 | | \$6,821.85 |
| Amazon/Microsoft/Simplisafe/Go Daddy | Various | Administrative Expenses | RH | \$1,284.16 | | \$8,106.01 |
| E-Pay | 12/12/2022 | | | | \$5,351.06 | \$2,754.95 |
| Balance Due 12/31/22 Per Spreadsheet | | | | | | \$2,754.95 |
| Amazon/Home Depot/Equipment | Various | Field Expenses | RH | \$532.84 | | \$3,287.79 |
| Amazon/Microsoft/Simplisafe/Go Daddy | Various | Administrative Expenses | RH | \$1,846.62 | | \$5,134.41 |
| E-Pay | 1/3/2023 | | | | \$2,754.95 | \$2,379.46 |
| Balance Due 1/31/23 Per Spreadsheet | | | | | | \$2,379.46 |
| Amazon/Home Depot/Equipment | Various | Field Expenses | RH | \$494.30 | | \$2,873.76 |
| Amazon/Microsoft/Simplisafe/Go Daddy | Various | Administrative Expenses | RH | \$2,816.18 | | \$5,689.94 |
| E-Pay | 2/9/2023 | | | | \$2,379.46 | \$3,310.48 |
| Balance Due 2/28/23 Per Spreadsheet | | | | | | \$3,310.48 |
| Amazon/Home Depot/Equipment | Various | Field Expenses | | \$3,435.08 | | \$6,745.56 |
| Amazon/Microsoft/Simplisafe/Go Daddy | Various | Administrative Expenses | | \$1,452.89 | | \$8,198.45 |
| E-Pay | 2/9/2023 | | | | \$3,310.48 | \$4,887.97 |
| Balance Due 3/31/23 Per Spreadsheet | | | | | | \$4,887.97 |
| <i>The District has a credit card account that has one card in the name of Field Operations 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.</i> | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Monthly Credit Card Breakdown March 2023

| CC 8452 | | Transactions Posted | | | | Total by Vendor | | | |
|--------------|-------------------------------|---------------------|--------------------|----------------------|-----------|-----------------|--------------------|--------------------|------|
| Date | Vendor | Total Admin | Total Field | Description | GL | GL | Vendor | Total Expense | Note |
| 3/1/2023 | Quest Diagnostics | \$ 34.65 | | Pre-emp Screening | 60002.6 | 60002.6 | Quest Diagnostics | \$ 34.65 | |
| 3/1/2023 | Amazon | \$ 101.23 | | Admin supplies | 60003.6 | 60003.6 | Amazon | \$ 200.15 | |
| 3/7/2023 | Simplisafe | \$ 27.99 | | Security | 80001.5 | 80001.5 | Simplisafe | \$ 27.99 | |
| 3/9/2023 | Gila County Comm. Development | \$ 46.35 | | | 80005.2 | 80005.2 | Gila County | \$ 46.35 | |
| 3/12/2023 | Adobe | \$ 104.69 | | Software | 60001.8 | 60001.8 | Adobe | \$ 104.69 | |
| 3/20/2023 | Safelite | \$ 413.21 | | Vehicle Repair | 80036.23 | 80036.23 | Safelite | \$ 413.21 | |
| 3/12/2023 | Stamps.com | \$ 19.18 | | Admin Subscriptions | 60003.4 | 60003.4 | Stamps.com | \$ 19.18 | |
| 3/13/2023 | Amazon | \$ 8.34 | | Admin supplies | 60003.6 | 60003.6 | Amazon | \$ 99.07 | |
| 3/13/2023 | Amazon | \$ 99.07 | | Safety Gear | 800037.80 | 800037.80 | Airwave | \$ 2,145.34 | |
| 3/13/2023 | Airwave | \$ 2,145.34 | | Vehicle Expense | 80036.32 | 80036.32 | Home Depot | \$ 326.25 | |
| 3/14/2023 | Home Depot | \$ 326.25 | | Security | 60001.5 | 60001.5 | Stamps.com | \$ 458.58 | |
| 3/14/2023 | Amazon | \$ 10.65 | | Admin Supplies | 60003.6 | 60003.6 | Amazon | \$ 187.86 | |
| 3/13/2023 | Amazon | \$ 37.30 | | Admin supplies | 60003.6 | 60003.6 | Home Depot | \$ 468.76 | |
| 3/17/2023 | Stamps.com | \$ 100.00 | | Postage | 60003.3 | 60003.3 | Home Depot | \$ 54.36 | |
| 3/15/2023 | Amazon | \$ 187.86 | | Pump related | 80002.3 | 80002.3 | Printing by George | \$ 57.48 | |
| 3/16/2023 | Stamps.com | \$ 58.58 | | Postage | 60003.3 | 60003.3 | Walmart | \$ 78.02 | |
| 3/17/2023 | Home Depot | \$ 468.76 | | Field Expense | 800040.3 | 800040.3 | Amazon | \$ 91.54 | |
| 3/17/2023 | Home Depot | \$ 54.36 | | Admin Supplies | 60003.6 | 60003.6 | Home Depot | \$ 60.21 | |
| 3/20/2023 | Printing by George | \$ 57.48 | | Printing | 60003.6 | 60003.6 | | \$ 14.28 | |
| 3/20/2023 | Walmart | \$ 78.02 | | Admin supplies | 60003.6 | 60003.6 | | | |
| 3/20/2023 | Amazon | \$ 91.54 | | Security | 60001.5 | 60001.5 | | | |
| 3/20/2023 | Home Depot | \$ 60.21 | | CIP | | | | | |
| 3/24/2023 | Stamps.com | \$ 300.00 | | Postage | 60003.3 | 60003.3 | | | |
| 3/28/2023 | Speedway | \$ 14.28 | | Field Travel Expense | 80037.8 | 80037.8 | | | |
| 3/28/2023 | Amazon | \$ 42.63 | | Admin Supplies | 60003.6 | 60003.6 | | | |
| Total | | \$ 1,452.89 | \$ 3,435.08 | | | | | \$ 4,887.97 | |

Grand Total

\$ 4,887.97

| PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT | | | | |
|--|---------------------|------------------------------------|---------------------|------------|
| Budget Report (CASH BASIS) | | | | |
| | | Fiscal Year to Date Thru 3/31/2023 | | |
| | Approved | Cash & | YTD | % |
| Revenue (Cash In) | FY 22/23 | Revenue | Remaining | Remaining |
| Cash Carry Forward - Reserve Fund | \$250,000 | \$250,000 | \$250,000 | |
| Capital Project Carry Forward | \$869,966 | \$869,966 | \$869,966 | |
| SUBTOTAL: CARRY OVER | \$1,119,966 | \$1,119,966 | \$1,119,966 | |
| Property Tax Levies | \$926,351 | \$670,502 | \$255,849 | 27.6% |
| Customer Sales | \$2,525,000 | \$1,861,815 | \$663,185 | 26.3% |
| Miscellaneous Revenues | \$42,000 | \$51,165 | (\$9,165) | -21.8% |
| WIFA Funding | \$69,250 | (\$5,203) | \$74,453 | 107.5% |
| WIFA Design Loan/USDA Projects | \$1,825,000 | \$374,372 | \$1,450,628 | 79.5% |
| WIFA Construction Loan/USDA Projects | \$17,500,000 | \$3,045 | \$17,496,955 | 100.0% |
| USDA Funding \$5.03M Loan Balance | \$1,250,000 | \$130,737 | \$1,119,263 | 89.5% |
| Potential Grants/Non-Revenue Funds | \$500,000 | \$0 | \$500,000 | 100.0% |
| Sales Tax on Revenues | \$140,000 | \$123,442 | \$16,558 | 11.8% |
| SUBTOTAL: CASH IN FLOWS | \$24,777,601 | \$3,209,875 | \$21,567,726 | |
| TOTAL REVENUE | \$25,897,567 | \$4,329,841 | \$22,687,692 | |
| Expenses (Cash Out) | | | | |
| Operations | \$450,000 | \$299,479 | \$150,521 | 33.4% |
| Field Labor & Burden | \$550,000 | \$369,037 | \$180,963 | 32.9% |
| Administration-Removal of Current Year Leases | \$542,600 | \$325,735 | \$216,865 | 40.0% |
| Administrative Professional Fees | \$72,000 | \$56,155 | \$15,845 | 22.0% |
| Capital project/Repair | \$1,284,671 | \$806,738 | \$477,933 | 37.2% |
| Infrastructure Repairs | \$175,000 | \$223,854 | (\$48,854) | -27.9% |
| Equipment Replacement | \$300,000 | \$129,622 | \$170,378 | 56.8% |
| WIFA Funding - Capital Projects | \$69,250 | \$0 | \$69,250 | 100.0% |
| WIFA Design Loan/USDA Projects | \$1,825,000 | \$356,771 | \$1,468,229 | 80.5% |
| WIFA Construction Loan/USDA Projects | \$17,500,000 | \$25,749 | \$17,474,251 | 99.9% |
| USDA Funding \$5.03M Loan Balance | \$1,250,000 | \$773 | \$1,249,227 | 99.9% |
| Additional Potential Grants/Non-Revenue Funds | \$500,000 | \$0 | \$500,000 | 100.0% |
| Debt Service/Building & Land Leases-Principal & Interest | \$32,400 | \$18,000 | \$14,400 | 44.4% |
| Debt Service/Loan-WIFA -Principal & Interest | \$504,852 | \$496,110 | \$8,742 | 1.7% |
| Debt Service/Loan-WIFA - Reserve Account | \$151,456 | \$151,456 | \$0 | 0.0% |
| Debt Service/Loan-WIFA - Design Loan Interest | \$25,000 | \$3,941 | \$21,059 | 84.2% |
| WIFA Construction Loan/USDA Projects-Interest Only | \$218,750 | \$0 | \$218,750 | 100.0% |
| Debt Service/USDA Loan - Interest Only | \$56,588 | \$0 | \$56,588 | 100.0% |
| Sales Tax on Revenues | \$140,000 | \$123,442 | \$16,558 | 11.8% |
| TOTAL CASH OUTFLOWS | \$25,507,567 | \$3,386,862 | \$22,244,147 | |
| Cash Carry Forward - Reserve Fund | \$250,000 | \$250,000 | \$0 | \$0 |
| | \$250,000 | \$250,000 | \$0 | \$0 |
| TOTAL EXPENSES INCLUDING RESERVES | \$25,757,567 | \$3,636,862 | \$0 | \$0 |
| Net Cash Position at Month End | | \$942,979 | | |

FY 2023 Usage Analysis

| Rate Structure | 0-3k | 3k - 5k | 5k -10k | 10k+ | Total | Revenue | Zero Reads | Meters Read |
|----------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------|---------------|
| | 1.86 | 7.44 | 10.63 | 15.95 | | | | |
| Total Gallons | 38,583,720 | 6,797,377 | 5,889,768 | 6,826,935 | 50,898,300 | | | |
| Total \$\$ | \$63,659.21 | \$44,375.69 | \$51,812.90 | \$93,493.04 | \$253,289.81 | \$183,569.82 | 4,451 | 29,283 |
| July | | | | | | | | |
| gallons | 5,015,144 | 1,130,370 | 1,054,484 | 1,170,743 | 8,370,741 | | 303 | 3,255 |
| \$\$ | \$9,328.31 | \$8,410.03 | \$11,209.19 | \$18,673.31 | \$47,620.84 | \$47,620.84 | | |
| August | | | | | | | | |
| gallons | 4,176,708 | 726,382 | 563,909 | 659,231 | 6,126,230 | | 364 | 3,261 |
| \$\$ | \$7,768.73 | \$5,404.23 | \$5,994.38 | \$10,514.74 | \$29,682.05 | \$29,682.05 | | |
| September | | | | | | | | |
| gallons | 4,386,745 | 832,893 | 715,559 | 965,303 | 6,899,500 | | 351 | 3,264 |
| \$\$ | \$8,157.34 | \$6,196.68 | \$7,606.39 | \$15,396.60 | \$37,357.01 | \$37,357.01 | | |
| October | | | | | | | | |
| gallons | 3,928,252 | 609,984 | 491,075 | 436,066 | 5,465,377 | | 387 | 3,259 |
| \$\$ | \$7,306.67 | \$4,538.28 | \$5,220.11 | \$6,955.27 | \$24,020.33 | \$24,020.33 | | |
| November | | | | | | | | |
| gallons | 3,777,308 | 633,074 | 781,398 | 506,638 | 5,398,418 | | 488 | 3,252 |
| \$\$ | \$7,025.70 | \$4,710.07 | \$5,117.24 | \$8,080.84 | \$24,933.85 | \$24,933.85 | | |
| December | | | | | | | | |
| gallons | 3,270,503 | 526,300 | 417,563 | 345,973 | 4,560,339 | | 832 | 3,250 |
| \$\$ | \$6,083.10 | \$3,915.67 | \$4,438.69 | \$5,518.28 | \$19,955.74 | \$19,955.74 | | |
| January | | | | | | | | |
| gallons | 3,410,702 | 564,498 | 453,104 | 663,619 | 5,091,923 | | 778 | 3,246 |
| \$\$ | \$6,343.90 | \$4,199.88 | \$4,816.54 | \$10,584.73 | \$25,945.05 | \$25,945.05 | | |
| February | | | | | | | | |
| gallons | 3,027,987 | 474,995 | 374,312 | 551,879 | 4,429,173 | | 948 | 3,246 |
| \$\$ | \$5,632.01 | \$3,533.93 | \$3,978.91 | \$8,802.49 | \$21,947.34 | \$21,947.34 | | |
| March | | | | | | | | |
| gallons | 3,205,626 | 466,988 | 322,805 | 562,180 | 4,556,599 | | 819 | 3,250 |
| \$\$ | \$5,962.45 | \$3,466.92 | \$3,431.45 | \$8,966.78 | \$21,827.60 | \$21,827.60 | | |
| April | | | | | | | | |
| gallons | | | | | | | | |
| \$\$ | | | | | | \$0.00 | | |
| May | | | | | | | | |
| gallons | | | | | | | | |
| \$\$ | | | | | | \$0.00 | | |
| June | | | | | | | | |
| gallons | | | | | | | | |
| \$\$ | | | | | | \$0.00 | | |

PSWID FY 22/23 Capital Projects Report

Fiscal Year July 1, 2022 Thru June 30, 2023

| | Approved FY23 CIP Program Budget | CIP Program Budget Changes | CIP REVISED BUDGET | Costs to Date FY 2023 | CIP Remaining Budget |
|---|--|-------------------------------|-----------------------|--------------------------|-------------------------|
| <i>Capital Projects Carryover FY 2022-2023</i> | \$869,966.00 | \$0.00 | \$0.00 | \$0.00 | \$869,966.00 |
| <i>Added in Budget 2022-2023</i> | \$414,705.00 | | | \$0.00 | \$414,705.00 |
| | \$1,284,671.00 | \$0.00 | \$1,284,671.00 | \$0.00 | \$1,284,671.00 |
| <i>VFD & Booster Pump Replacements July & August</i> | \$42,947.00 | \$0.00 | \$42,947.00 | \$42,947.00 | \$0.00 |
| <i>K2 Tank Rehabilitation</i> | \$115,000.00 | \$2,750.00 | \$117,750.00 | \$117,750.00 | \$0.00 |
| <i>Strawberry Ranch 2/Zebra Well Rehabilitation-Not Viable</i> | \$4,759.60 | \$0.00 | \$4,759.60 | \$4,759.60 | \$0.00 |
| <i>Strawberry Hollow 4 Well Rehabilitation-Not Viable</i> | \$5,921.18 | \$0.00 | \$5,921.18 | \$5,921.18 | \$0.00 |
| <i>UTILIS DBA ATERRA FULL SYSTEM SCAN</i> | \$54,000.00 | \$0.00 | \$54,000.00 | \$54,000.00 | \$0.00 |
| <i>PURCHASE MCKNIGHT PROPERTY W/WELL</i> | \$475,000.00 | \$0.00 | \$475,000.00 | \$475,000.00 | \$0.00 |
| <i>Milk Ranch 1-Well Video & Possible Rehab</i> | \$55,000.00 | \$0.00 | \$55,000.00 | \$31,595.59 | \$23,404.41 |
| <i>Strawberry Hollow 3-Well Video & Possible Rehab</i> | \$20,000.43 | \$0.00 | \$20,000.43 | \$20,000.43 | \$0.00 |
| <i>Kelly Circle Booster Station-Complete Rehab & Replacements</i> | \$20,949.32 | \$0.00 | \$20,949.32 | \$11,953.57 | \$8,995.75 |

PSWID FY 22/23 Capital Projects Report

Fiscal Year July 1, 2022 Thru June 30, 2023

| | Approved FY23 CIP Program Budget | CIP Program Budget Changes | CIP REVISED BUDGET | Costs to Date FY 2023 | CIP Remaining Budget |
|---|--|-------------------------------|-----------------------|--------------------------|-------------------------|
| | | | | | |
| <i>Pine Ranch 2 Booster Station-Complete Rehab & Replacements</i> | \$50,000.00 | \$0.00 | \$50,000.00 | \$9,373.21 | \$40,626.79 |
| <i>Tomahawk Trail Tank & Booster-Rehab & Replacements</i> | \$60,000.00 | \$0.00 | \$60,000.00 | \$30,129.21 | \$29,870.79 |
| <i>Tank Farm Well Rehab & Booster Pump Replacements</i> | \$15,000.00 | \$0.00 | \$15,000.00 | \$1,707.00 | \$13,293.00 |
| <i>Bookview Terrace Tank & Booster-Rehab & Replacements</i> | \$20,000.00 | \$0.00 | \$20,000.00 | \$16.99 | \$19,983.01 |
| <i>K-2 Well Site - VFD's</i> | \$9,200.00 | \$0.00 | \$9,200.00 | \$0.00 | \$9,200.00 |
| <i>Fara Rehab</i> | \$1,585.09 | \$0.00 | \$1,585.09 | \$1,585.09 | \$0.00 |
| Total Budget to Date | \$949,362.62 | \$2,750.00 | \$952,112.62 | \$806,738.87 | \$145,373.75 |
| Remaining Capital Projects FY 2022-2023 | \$335,308.38 | \$2,750.00 | \$332,558.38 | \$806,738.87 | \$332,558.38 |
| | | | | \$276,526.00 | |

WIFA USDA CONSTRUCTION PROJECTS FUNDING FY22 thru FY27

Fiscal Year to Date Thru June 2023

| Uses by Budget Item | PER APPROVED BUDGET | Disbursements To Date | Total Funding to Date 6/30/2023 | Remaining Balance |
|--|----------------------------|---------------------------------|--|--------------------------|
| | | | | |
| Construction & Non-Construction | \$17,500,000.00 | 6/30/2023 | \$17,598.14 | \$17,482,401.86 |
| Total Funding Budget | \$17,500,000.00 | \$17,598.14 | \$17,598.14 | \$17,482,401.86 |
| WIFA PSWID USDA PROJECTS FUNDING FY21 THRU FY2023 | | | | |
| PROJECT NAME | PER APPROVED BUDGET | Funding to FYE 6/30/2023 | Total Funding to Date 6/30/2023 | Remaining Balance |
| Portals 1&2 Waterline Replacement | \$5,058,862.00 | | \$0.00 | \$5,058,862.00 |
| Whispering Pines Waterline Replacement + Permit Fee | \$388,553.00 | | \$0.00 | \$388,553.00 |
| Cool Pines Phase A Waterline Replacement + Permit Fee | \$737,976.00 | | \$0.00 | \$737,976.00 |
| Woodland Heights Phase A, B & C Waterline Replacement+Amend #1 | \$2,706,977.00 | \$7,051.25 | \$7,051.25 | \$2,699,925.75 |
| White Oak/Cedar Meadows Waterline Replacement+Amendment #1+Permit Fee | \$631,724.00 | | \$0.00 | \$631,724.00 |
| Milk Ranch Tank - Changed to Strawberry View 3 Tank | \$275,825.00 | | \$0.00 | \$275,825.00 |
| Strawberry Deep Well | \$1,799,606.00 | | \$0.00 | \$1,799,606.00 |
| System Wide Scada | \$449,000.00 | | \$0.00 | \$449,000.00 |
| Unassigned at this Time | \$2,981,629.00 | | \$0.00 | \$2,981,629.00 |
| TOTAL CONTRUCTION COSTS | \$15,030,152.00 | \$7,051.25 | \$7,051.25 | \$15,023,100.75 |
| Other Costs | | | | |
| Legal Fees | \$116,733.00 | \$2,438.50 | \$2,438.50 | \$114,294.50 |
| Inspection & Construction Management | \$1,101,615.00 | \$8,108.39 | \$8,108.39 | \$1,093,506.61 |
| Administration | \$15,000.00 | | \$0.00 | \$15,000.00 |
| Capitalized Interest | \$1,236,500.00 | | \$0.00 | \$1,236,500.00 |
| Total Other Costs | \$2,469,848.00 | \$10,546.89 | \$10,546.89 | \$2,459,301.11 |
| Total Funding | \$17,500,000.00 | \$17,598.14 | \$17,598.14 | \$17,482,401.86 |

PSWID USDA CIP Program FY21 thru FY26

Fiscal Year to Date Thru June 2023

| Project # | PROJECT NAME | Approved Project Budget | PHASE | Approved Budget Changes | Approved Revised Budget | Total Costs to Date FY 2022 | | Total Costs to Date FY 2023 | | Total Costs to Date FY 2023 | Total Costs to Date FY 2023 | Total Costs to Date FY 2023 | FY 23 CIP Remaining Budget |
|-----------|--|-------------------------|-------|-------------------------|-------------------------|-----------------------------|---------------------|-----------------------------|-------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|
| | | | | | | Engineering/Other | Engineering/Other | Engineering/Other | Engineering/Other | | | | |
| 1 | Strawberry Creek Foothills/Strawberry Pines Waterline | \$3,630,883.00 | 1 | | | | | | | | | | \$3,630,883.00 |
| 2 | RW/IME2/SMS/Ftz-Strawberry Waterline Replacement | \$5,180,358.00 | 1 | | | | | | | | | | \$5,180,358.00 |
| 3 | Strawberry View 3/Shady Lane Waterline Replacement | \$3,535,788.00 | 1 | | | | | | | | | | \$3,535,788.00 |
| 4 | Strawberry View 1&2 Waterline Replacement | \$3,722,603.00 | 1 | | | | | | | | | | \$3,722,603.00 |
| 5 | Portals 1, 2 & 3 Waterline Replacement | \$5,518,758.00 | 1 | | | \$13,692.00 | \$94,990.80 | | | \$108,682.80 | | | \$5,410,075.20 |
| 6 | Whispering Pines Waterline Replacement | \$421,083.00 | 1 | | | \$61,358.40 | \$6,458.79 | | | \$68,314.19 | | | \$352,768.81 |
| 7 | Cool Pines Phase A Waterline Replacement | \$805,064.00 | 1 | | | \$99,433.75 | \$9,751.32 | | | \$109,475.07 | | | \$695,588.93 |
| 8 | Woodland Heights Phase A Waterline Replacement | \$0.00 | 1 | | | | | | | | | | |
| 9 | Woodland Heights Phase B & C Waterline Replacement-Combined-Amend #1 | \$2,948,415.00 | 1 | | | \$233,471.00 | \$51,100.47 | | | \$8,207.50 | | | \$2,655,636.03 |
| 10 | Pine Mountain Acres/Pinon Waterline Replacement-Deleted | \$0.00 | 1 | | | \$0.00 | \$0.00 | | | \$0.00 | | | \$0.00 |
| 11 | White Oak/Cedar Meadows Waterline Replacement-Amended | \$684,612.00 | 1 | | | \$78,263.85 | \$70,978.80 | | | \$149,242.65 | | | \$535,369.35 |
| 12 | Hidden Pines Waterline Replacement | \$450,156.00 | 1 | | | | | | | | | | \$450,156.00 |
| 13 | Cimmaron Pines Waterline Replacement | \$1,219,173.00 | 1 | | | | | | | | | | \$1,219,173.00 |
| 14 | Brookview Terrace 1 & 2 Waterline Replacement | \$1,410,360.00 | 1 | | | | | | | | | | \$1,410,360.00 |
| 15 | Strawberry Mtn Shadows 1&2/Pine Cove Waterline Replacement | \$4,689,125.00 | 1 | | | | | | | | | | \$4,689,125.00 |
| 16 | Strawberry Mtn Shadows 2 Service Corp Stop Replacement | \$466,233.00 | 1 | | | | | | | | | | \$466,233.00 |
| | USDA WATERLINE PROJECTS | \$34,682,614.00 | | | | \$486,219.00 | \$233,280.18 | | | \$8,994.50 | | | \$33,954,117.32 |
| 17 | Milk Ranch Tank | \$305,915.00 | 1 | | | | | | | | | | \$305,915.00 |
| 18 | System Wide Scada | \$549,000.00 | 1 | | | | | | | | | | \$549,000.00 |
| 19 | System Wide Water Model | \$300,000.00 | 1 | | | \$181,703.22 | \$69,858.50 | | | \$251,561.72 | | | \$48,438.28 |
| | USDA OTHER PROJECTS | \$1,154,915.00 | | | | \$181,703.22 | \$69,858.50 | | | \$0.00 | | | \$903,353.28 |
| 1 | Strawberry Ranch PZ Deep Well | \$1,959,571.00 | 2 | | | \$29,578.80 | \$18,042.46 | | | \$47,621.26 | | | \$1,911,949.74 |
| | Publication Ads - All Projects | \$4,000.00 | 1 | | | \$0.00 | \$3,425.68 | | | \$3,425.68 | | | \$574.32 |
| | TOTAL PROJECTS | \$37,801,097.00 | | | | \$697,501.02 | \$324,606.82 | | | \$8,994.50 | | | \$36,769,594.66 |
| | PNC Bank Payoff | \$4,000,000.00 | | | | \$3,646,269.09 | \$0.00 | | | \$0.00 | | | \$353,730.91 |
| | Interim Financing Fees | \$1,196,000.00 | | | | \$3,762.00 | \$3,940.73 | | | \$0.00 | | | \$1,188,297.27 |
| | Legal Fees | \$116,733.00 | | | | \$13,500.00 | \$3,153.00 | | | \$4,522.06 | | | \$95,557.94 |
| | Single Audit Fees | \$15,000.00 | | | | \$3,750.00 | \$3,750.00 | | | \$0.00 | | | \$11,250.00 |
| | Program Management Fees | \$1,316,768.00 | | | | \$66,565.77 | \$25,261.20 | | | \$12,232.34 | | | \$1,212,708.69 |
| | USDA OTHER FEES | \$6,644,501.00 | | | | \$3,730,096.86 | \$36,104.93 | | | \$16,754.40 | | | \$2,861,544.81 |
| | TOTAL PER USDA PROJECT SCHEDULE-ADJUSTED | \$44,445,598.00 | | | | \$4,427,597.88 | \$360,711.75 | | | \$25,748.90 | | | \$39,631,538.47 |

Pine-Strawberry WID
General Ledger for PSWID - 3/1/2023 to 3/31/2023

| Account | | | | | Balance |
|--|------|--|-----------|-----------|-----------------------|
| Date | Code | Description | Debit | Credit | |
| 10000 - PNC-Checking - Operations Account | | | | | \$2,111,486.79 |
| 3/1/2023 | DEP | Bank Deposit: 8620 - Operations - PNC | 143.94 | | 2,111,630.73 |
| 3/2/2023 | DEP | Bank Deposit: 8622 - Operations - PNC | 123.54 | | 2,111,754.27 |
| 3/3/2023 | BKTR | Bank Transfer from Xpress Bill Pay - Clearing | 54,927.64 | | 2,166,681.91 |
| 3/3/2023 | DEP | Bank Deposit: 8627 - Operations - PNC | 1,530.72 | | 2,168,212.63 |
| 3/3/2023 | DEP | Bank Deposit: 8637 - Operations - PNC | 12.25 | | 2,168,224.88 |
| 3/3/2023 | APCK | Check # EPAY - AMERICAN FUNDS SERVICE COMPANY, INC | | 94.74 | 2,168,130.14 |
| 3/3/2023 | APCK | Check # EPAY - HSA BANK | | 10.00 | 2,168,120.14 |
| 3/3/2023 | APCK | Check # EPAY - ADP, LLC | | 1,544.86 | 2,166,575.28 |
| 3/3/2023 | APCK | Check # EPAY - AMERICAN FUNDS SERVICE COMPANY, INC | | 1,012.97 | 2,165,562.31 |
| 3/3/2023 | APCK | Check # EPAY - HSA BANK | | 513.28 | 2,165,049.03 |
| 3/3/2023 | APCK | Check # EPAY - ADP, LLC | | 22,859.95 | 2,142,189.08 |
| 3/3/2023 | APCK | Check # AUTOPAY - PAYMENTECH | | 1,254.22 | 2,140,934.86 |
| 3/4/2023 | DEP | Bank Deposit: 8629 - Operations - PNC | 854.29 | | 2,141,789.15 |
| 3/5/2023 | DEP | Bank Deposit: 8631 - Operations - PNC | 247.25 | | 2,142,036.40 |
| 3/5/2023 | APCK | Check # AUTOPAY - XPRESS BILL PAY | | 1,153.53 | 2,140,882.87 |
| 3/6/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,140,732.87 |
| 3/6/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,140,582.87 |
| 3/6/2023 | DEP | Bank Deposit: 8638 - Operations - PNC | 100.00 | | 2,140,682.87 |
| 3/6/2023 | DEP | Bank Deposit: 8639 - Operations - PNC | 1,032.11 | | 2,141,714.98 |
| 3/6/2023 | DEP | Bank Deposit: 8640 - Operations - PNC | 2,784.54 | | 2,144,499.52 |
| 3/6/2023 | DEP | Bank Deposit: 8653 - Operations - PNC | 13.00 | | 2,144,512.52 |
| 3/7/2023 | APCK | Check # 9265 - SMARTSYSTEMS, INC | | 2,851.73 | 2,141,660.79 |
| 3/7/2023 | DEP | Bank Deposit: 8645 - Operations - PNC | 60.37 | | 2,141,721.16 |
| 3/7/2023 | DEP | Bank Deposit: 8646 - Operations - PNC | 1,276.21 | | 2,142,997.37 |
| 3/7/2023 | DEP | Bank Deposit: 8647 - Operations - PNC | 889.88 | | 2,143,887.25 |
| 3/7/2023 | APCK | Check # EPAY - US BANK VOYAGER FLEET SYSTEMS | | 2,911.51 | 2,140,975.74 |
| 3/8/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,140,825.74 |
| 3/8/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,140,675.74 |
| 3/8/2023 | DEP | Bank Deposit: 8656 - Operations - PNC | 1,226.14 | | 2,141,901.88 |
| 3/8/2023 | DEP | Bank Deposit: 8657 - Operations - PNC | 1,051.77 | | 2,142,953.65 |
| 3/8/2023 | DEP | Bank Deposit: 8786 - Operations - PNC | 120.25 | | 2,143,073.90 |
| 3/9/2023 | APCK | Check # EPAY - GREAT AMERICA FINANCIAL SERVICES | | 202.77 | 2,142,871.13 |
| 3/9/2023 | APCK | Check # EPAY - ARIZONA DEPT OF REVENUE-TPT | | 13,130.38 | 2,129,740.75 |
| 3/9/2023 | DEP | Bank Deposit: 8659 - Operations - PNC | 65.00 | | 2,129,805.75 |
| 3/9/2023 | DEP | Bank Deposit: 8660 - Operations - PNC | 5,263.21 | | 2,135,068.96 |
| 3/9/2023 | DEP | Bank Deposit: 8661 - Operations - PNC | 884.34 | | 2,135,953.30 |
| 3/10/2023 | APCK | Check # AUTOPAY - ALLIANT GAS | | 298.29 | 2,135,655.01 |
| 3/10/2023 | APCK | Check # AUTOPAY - ADP, LLC | | 315.24 | 2,135,339.77 |
| 3/10/2023 | DEP | Bank Deposit: 8665 - Operations - PNC | 62.00 | | 2,135,401.77 |
| 3/10/2023 | DEP | Bank Deposit: 8666 - Operations - PNC | 4,590.21 | | 2,139,991.98 |
| 3/10/2023 | DEP | Bank Deposit: 8667 - Operations - PNC | 1,632.74 | | 2,141,624.72 |
| 3/10/2023 | BKTR | Bank Transfer from Xpress Bill Pay - Clearing | 13,056.73 | | 2,154,681.45 |
| 3/12/2023 | DEP | Bank Deposit: 8670 - Operations - PNC | 59.59 | | 2,154,741.04 |
| 3/13/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,154,591.04 |
| 3/13/2023 | DEP | Bank Deposit: 8677 - Operations - PNC | 713.33 | | 2,155,304.37 |
| 3/13/2023 | DEP | Bank Deposit: 8773 - Operations - PNC | 150.00 | | 2,155,454.37 |
| 3/13/2023 | DEP | Bank Deposit: 8774 - Operations - PNC | 389.47 | | 2,155,843.84 |
| 3/13/2023 | DEP | Bank Deposit: 8787 - Operations - PNC | 187.40 | | 2,156,031.24 |
| 3/13/2023 | DEP | Bank Deposit: 8792 - Operations - PNC | 5,814.99 | | 2,161,846.23 |
| 3/14/2023 | APCK | Check # EPAY - PNC BANK - CORPORATE CC 8452 | | 3,310.48 | 2,158,535.75 |
| 3/14/2023 | DEP | Bank Deposit: 8681 - Operations - PNC | 837.60 | | 2,159,373.35 |
| 3/14/2023 | DEP | Bank Deposit: 8682 - Operations - PNC | 2,413.00 | | 2,161,786.35 |
| 3/14/2023 | APCK | Check # AUTOPAY - VERIZON | | 227.43 | 2,161,558.92 |
| 3/15/2023 | APCK | Check # 9266 - ARIZONA WATERWORKS SUPPLY | | 5,131.59 | 2,156,427.33 |
| 3/15/2023 | APCK | Check # 9268 - CENTRAL ARIZONA SUPPLY | | 100.23 | 2,156,327.10 |
| 3/15/2023 | APCK | Check # 9269 - DANA KEPNER COMPANY, INC | | 16,243.79 | 2,140,083.31 |
| 3/15/2023 | APCK | Check # 9270 - DOERNEMAN PINE HARDWARE, LLC | | 172.20 | 2,139,911.11 |
| 3/15/2023 | APCK | Check # 9272 - FREEDOM MAILING SERVICES, INC | | 1,370.84 | 2,138,540.27 |
| 3/15/2023 | APCK | Check # 9273 - GRIFFIN'S PROPANE, INC. | | 1,000.65 | 2,137,539.62 |
| 3/15/2023 | APCK | Check # 9274 - HEADINGS, RAYMOND | | 152.60 | 2,137,387.02 |
| 3/15/2023 | APCK | Check # 9275 - HOMESERVE USA - ATTN: BRIAN NELL | | 6,784.10 | 2,130,602.92 |
| 3/15/2023 | APCK | Check # 9276 - INNER BASIN ENVIRONMENTAL, LLC | | 225.00 | 2,130,377.92 |
| 3/15/2023 | APCK | Check # 9277 - KP VENTURES WELL DRILLING & PUMP CO, LLC | | 2,422.92 | 2,127,955.00 |
| 3/15/2023 | APCK | Check # 9278 - LEVELCON-MICRO DESIGN, INC | | 130.67 | 2,127,824.33 |
| 3/15/2023 | APCK | Check # 9279 - MADISON NATIONAL LIFE INS. CO, INC | | 202.00 | 2,127,622.33 |
| 3/15/2023 | APCK | Check # 9280 - MORSE, KELLY DBA YAP Integrated Marketing Solutions | | 270.00 | 2,127,352.33 |
| 3/15/2023 | APCK | Check # 9281 - MOYES SELLERS & HENDRICKS | | 2,006.50 | 2,125,345.83 |
| 3/15/2023 | APCK | Check # 9282 - PAYSON CARQUEST | | 229.53 | 2,125,116.30 |
| 3/15/2023 | APCK | Check # 9283 - PAYSON CONCRETE & MATERIALS, INC | | 1,142.73 | 2,123,973.57 |
| 3/15/2023 | APCK | Check # 9284 - PAYSON ROUNDUP | | 187.25 | 2,123,786.32 |
| 3/15/2023 | APCK | Check # 9285 - PRUDENTIAL OVERALL SUPPLY | | 409.59 | 2,123,376.73 |

Pine-Strawberry WID
General Ledger for PSWID - 3/1/2023 to 3/31/2023

| Account | | | | | Balance |
|--|------|--|-----------|-----------|--------------|
| Date | Code | Description | Debit | Credit | |
| 10000 - PNC-Checking - Operations Account (continued) | | | | | |
| 3/15/2023 | APCK | Check # 9286 - RURAL ARIZONA GROUP HEALTH TRUST | | 5,884.02 | 2,117,492.71 |
| 3/15/2023 | APCK | Check # 9287 - SIMPLIFIED NETWORKS | | 153.13 | 2,117,339.58 |
| 3/15/2023 | APCK | Check # 9288 - SMARTSYSTEMS, INC | | 7,670.38 | 2,109,669.20 |
| 3/15/2023 | APCK | Check # 9289 - STEVE MITCHELL | | 2,000.00 | 2,107,669.20 |
| 3/15/2023 | APCK | Check # 9290 - MELISSA DAY-JOHNSON | | 646.46 | 2,107,022.74 |
| 3/15/2023 | APCK | Check # 9291 - ROBERT BLOOM/ROBERTA KRUM | | 294.74 | 2,106,728.00 |
| 3/15/2023 | APCK | Check # 9292 - SOLITUDE TRAILS DWID | | 120.49 | 2,106,607.51 |
| 3/15/2023 | APCK | Check # 9267 - BRIDGESTONE AMERICAS INC | | 2,049.27 | 2,104,558.24 |
| 3/15/2023 | APCK | Check # 9293 - WILDWOOD ENTERPRISES, L.L.C. | | 4,077.50 | 2,100,480.74 |
| 3/15/2023 | APCK | Check # 9294 - Southwest Tank and Steel, Inc. | | 18,564.62 | 2,081,916.12 |
| 3/15/2023 | APCK | Check # EPAY - HOME DEPOT | | 250.12 | 2,081,666.00 |
| 3/15/2023 | APCK | VOID - Check # EPAY - HOME DEPOT | 250.12 | | 2,081,916.12 |
| 3/15/2023 | DEP | Bank Deposit: 8684 - Operations - PNC | 1,619.95 | | 2,083,536.07 |
| 3/15/2023 | DEP | Bank Deposit: 8685 - Operations - PNC | 2,002.10 | | 2,085,538.17 |
| 3/15/2023 | APCK | Check # 9271 - EBERHART EXCAVATING | | 1,947.00 | 2,083,591.17 |
| 3/16/2023 | APCK | Check # EPAY - HOME DEPOT | | 250.12 | 2,083,341.05 |
| 3/16/2023 | DEP | Bank Deposit: 8691 - Operations - PNC | 100.00 | | 2,083,441.05 |
| 3/16/2023 | DEP | Bank Deposit: 8692 - Operations - PNC | 2,569.67 | | 2,086,010.72 |
| 3/16/2023 | DEP | Bank Deposit: 8693 - Operations - PNC | 1,256.32 | | 2,087,267.04 |
| 3/17/2023 | APCK | Check # EPAY - ADP, LLC | | 19,025.69 | 2,068,241.35 |
| 3/17/2023 | APCK | Check # EPAY - HSA BANK | | 436.62 | 2,067,804.73 |
| 3/17/2023 | APCK | Check # EPAY - AMERICAN FUNDS SERVICE COMPANY, INC | | 795.17 | 2,067,009.56 |
| 3/17/2023 | APCK | Check # EPAY - APS | | 10,943.37 | 2,056,066.19 |
| 3/17/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,055,916.19 |
| 3/17/2023 | BKTR | Bank Transfer from Xpress Bill Pay - Clearing | 16,353.33 | | 2,072,269.52 |
| 3/17/2023 | DEP | Bank Deposit: 8695 - Operations - PNC | 434.22 | | 2,072,703.74 |
| 3/18/2023 | APCK | Check # AUTOPAY - CENTURY LINK | | 394.16 | 2,072,309.58 |
| 3/18/2023 | DEP | Bank Deposit: 8697 - Operations - PNC | 64.14 | | 2,072,373.72 |
| 3/19/2023 | DEP | Bank Deposit: 8699 - Operations - PNC | 217.75 | | 2,072,591.47 |
| 3/20/2023 | DEP | Bank Deposit: 8701 - Operations - PNC | 5,398.86 | | 2,077,990.33 |
| 3/20/2023 | DEP | Bank Deposit: 8702 - Operations - PNC | 4,639.40 | | 2,082,629.73 |
| 3/21/2023 | DEP | Bank Deposit: 8706 - Operations - PNC | 767.07 | | 2,083,396.80 |
| 3/22/2023 | DEP | Bank Deposit: 8708 - Operations - PNC | 2,415.43 | | 2,085,812.23 |
| 3/22/2023 | DEP | Bank Deposit: 8709 - Operations - PNC | 3,661.45 | | 2,089,473.68 |
| 3/23/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,089,323.68 |
| 3/23/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,089,173.68 |
| 3/23/2023 | DEP | Bank Deposit: 8713 - Operations - PNC | 307.97 | | 2,089,481.65 |
| 3/23/2023 | DEP | Bank Deposit: 8714 - Operations - PNC | 1,209.95 | | 2,090,691.60 |
| 3/23/2023 | DEP | Bank Deposit: 8715 - Operations - PNC | 3,481.09 | | 2,094,172.69 |
| 3/24/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,094,022.69 |
| 3/24/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,093,872.69 |
| 3/24/2023 | BKTR | Bank Transfer from Xpress Bill Pay - Clearing | 22,006.51 | | 2,115,879.20 |
| 3/24/2023 | DEP | Bank Deposit: 8723 - Operations - PNC | 140.02 | | 2,116,019.22 |
| 3/24/2023 | DEP | Bank Deposit: 8725 - Operations - PNC | 5,916.10 | | 2,121,935.32 |
| 3/24/2023 | APCK | Check # AUTOPAY - ADP, LLC | | 165.18 | 2,121,770.14 |
| 3/24/2023 | DEP | Bank Deposit: 8784 - Operations - PNC | 956.85 | | 2,122,726.99 |
| 3/24/2023 | DEP | Bank Deposit: 8785 - Operations - PNC | 250.00 | | 2,122,976.99 |
| 3/25/2023 | APCK | Check # AUTOPAY - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT | | 217.76 | 2,122,759.23 |
| 3/25/2023 | DEP | Bank Deposit: 8727 - Operations - PNC | 41,467.12 | | 2,164,226.35 |
| 3/27/2023 | DEP | Bank Deposit: 8736 - Operations - PNC | 3,198.59 | | 2,167,424.94 |
| 3/27/2023 | DEP | Bank Deposit: 8777 - Operations - PNC | 1,035.17 | | 2,168,460.11 |
| 3/27/2023 | DEP | Bank Deposit: 8778 - Operations - PNC | 948.71 | | 2,169,408.82 |
| 3/28/2023 | DEP | Bank Deposit: 8733 - Operations - PNC | 461.24 | | 2,169,870.06 |
| 3/28/2023 | DEP | Bank Deposit: 8734 - Operations - PNC | 179.88 | | 2,170,049.94 |
| 3/29/2023 | DEP | Bank Deposit: 8739 - Operations - PNC | 963.21 | | 2,171,013.15 |
| 3/29/2023 | DEP | Bank Deposit: 8740 - Operations - PNC | 73.70 | | 2,171,086.85 |
| 3/30/2023 | APCK | Check # AUTOPAY - OPTIMUM Business | | 191.18 | 2,170,895.67 |
| 3/30/2023 | APCK | Check # EPAY - HOME DEPOT | | 183.49 | 2,170,712.18 |
| 3/30/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,170,562.18 |
| 3/30/2023 | BKTR | Bank Transfer to Restricted Cust. Sec Dep - PNC | | 150.00 | 2,170,412.18 |
| 3/30/2023 | APCK | Check # AUTOPAY - WASTE MANAGEMENT OF ARIZONA, INC. | | 185.26 | 2,170,226.92 |
| 3/30/2023 | DEP | Bank Deposit: 8775 - Operations - PNC | 644.18 | | 2,170,871.10 |
| 3/30/2023 | DEP | Bank Deposit: 8776 - Operations - PNC | 131.84 | | 2,171,002.94 |
| 3/31/2023 | APCK | Check # AUTOPAY - ADP, LLC | | 46.06 | 2,170,956.88 |
| 3/31/2023 | APCK | Check # EPAY - ADP, LLC | | 19,304.39 | 2,151,652.49 |
| 3/31/2023 | APCK | Check # EPAY - AMERICAN FUNDS SERVICE COMPANY, INC | | 754.64 | 2,150,897.85 |
| 3/31/2023 | APCK | Check # EPAY - HSA BANK | | 145.00 | 2,150,752.85 |
| 3/31/2023 | APCK | Check # 9295 - A BETTER CONNECTION | | 179.32 | 2,150,573.53 |
| 3/31/2023 | APCK | Check # 9296 - AETNA LIFE INSURANCE COMPANY | | 322.01 | 2,150,251.52 |
| 3/31/2023 | APCK | Check # 9297 - ALS Inc DBA AA Affordable Locksmith | | 362.00 | 2,149,889.52 |

**Pine-Strawberry WID
General Ledger for PSWID - 3/1/2023 to 3/31/2023**

| Account | | | | | Balance |
|--|------|---|---------------------|-----------------------|-----------------------|
| Date | Code | Description | Debit | Credit | |
| 10000 - PNC-Checking - Operations Account (continued) | | | | | |
| 3/31/2023 | APCK | Check # 9298 - AQUAFLOW SOLUTIONS INC. | | 6,005.59 | 2,143,883.93 |
| 3/31/2023 | APCK | Check # 9299 - ARIZONA WATERWORKS SUPPLY | | 6,329.61 | 2,137,554.32 |
| 3/31/2023 | APCK | Check # 9300 - BRIDGESTONE AMERICAS INC | | 2,209.73 | 2,135,344.59 |
| 3/31/2023 | APCK | Check # 9301 - CENTRAL ARIZONA SUPPLY | | 1,071.80 | 2,134,272.79 |
| 3/31/2023 | APCK | Check # 9302 - DANA KEPNER COMPANY, INC | | 8,041.38 | 2,126,231.41 |
| 3/31/2023 | APCK | Check # 9303 - GRANT MACKENZIE, & LOURDES ZAZUETA | | 181.30 | 2,126,050.11 |
| 3/31/2023 | APCK | Check # 9304 - KP VENTURES WELL DRILLING & PUMP CO, LLC | | 22,403.60 | 2,103,646.51 |
| 3/31/2023 | APCK | Check # 9305 - MORGAN MOTZ | | 22.40 | 2,103,624.11 |
| 3/31/2023 | APCK | Check # 9306 - PAYSON CARQUEST | | 600.18 | 2,103,023.93 |
| 3/31/2023 | APCK | Check # 9307 - PSWID-Petty Cash | | 157.65 | 2,102,866.28 |
| 3/31/2023 | APCK | Check # 9308 - SUNRISE ENGINEERING, INC | | 1,450.00 | 2,101,416.28 |
| 3/31/2023 | APCK | Check # 9309 - USA BLUEBOOK | | 6,747.23 | 2,094,669.05 |
| 3/31/2023 | APCK | Check # 9310 - VALLEY IMAGING SOLUTIONS | | 183.09 | 2,094,485.96 |
| 3/31/2023 | DEP | Bank Deposit: 8757 - Operations - PNC | 529.15 | | 2,095,015.11 |
| 3/31/2023 | DEP | Bank Deposit: 8758 - Operations - PNC | 77.03 | | 2,095,092.14 |
| 3/31/2023 | BREE | Operations - PNC - Account Analysis Fee | | 785.96 | 2,094,306.18 |
| 3/31/2023 | APCK | VOID - Check # 9307 - PSWID-Petty Cash | 157.65 | | 2,094,463.83 |
| | | | \$228,399.28 | (\$245,422.24) | \$2,094,463.83 |
| 10001 - Gila County Warrant Acct Chase | | | | | |
| 3/31/2023 | DEP | Bank Deposit: 8808 - Gila County Warrant Acct - Chase | 43,383.32 | | \$116,895.37 |
| 3/31/2023 | DEP | Bank Deposit: 8809 - Gila County Warrant Acct - Chase | 537.25 | | 160,278.69 |
| 3/31/2023 | DEP | Bank Deposit: 8810 - Gila County Warrant Acct - Chase | 52.31 | | 160,815.94 |
| | | | \$43,972.88 | | \$160,868.25 |
| 10003 - PNC-Restricted Cust. Sec Dep | | | | | |
| 3/6/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | \$311,767.52 |
| 3/6/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 311,917.52 |
| 3/8/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 312,067.52 |
| 3/8/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 312,217.52 |
| 3/13/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 312,367.52 |
| 3/15/2023 | APCK | Check # 2947 - BENTON, HANNAH | | 80.87 | 312,517.52 |
| 3/15/2023 | APCK | Check # 2948 - ELDER, MIKE & VIVIAN | | 148.13 | 312,436.65 |
| 3/15/2023 | APCK | Check # 2949 - FRALEY SR, MICHAEL LEE | | 68.36 | 312,288.52 |
| 3/17/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 312,220.16 |
| 3/23/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 312,370.16 |
| 3/23/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 312,520.16 |
| 3/23/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 312,670.16 |
| 3/24/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 312,820.16 |
| 3/24/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 312,970.16 |
| 3/30/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 313,120.16 |
| 3/30/2023 | BKTR | Bank Transfer from Operations - PNC | 150.00 | | 313,270.16 |
| 3/31/2023 | APCK | Check # 2950 - DAVIS, SCOTT J | | 105.04 | 313,165.12 |
| 3/31/2023 | APCK | Check # 2951 - KERPAN, JORDAN | | 45.32 | 313,119.80 |
| | | | \$1,800.00 | (\$447.72) | \$313,119.80 |
| 10005 - Petty Cash | | | | | |
| | | | | | \$200.00 |
| 10006 - Cash Drawer | | | | | |
| | | | | | \$200.00 |
| 10007 - PNC-Public Funds Interest Checking-USDA | | | | | |
| 3/31/2023 | BREE | USDA Public Funds PNC - Interest Earned | 484.16 | | \$245,275.60 |
| | | | \$484.16 | | 245,759.76 |
| | | | | | \$245,759.76 |
| 10011 - PNC-MM-Reserve Funds Acct | | | | | |
| 3/31/2023 | BREE | MM Reserve Acct - PNC - Interest Earned | 497.55 | | \$252,052.33 |
| | | | \$497.55 | | 252,549.88 |
| | | | | | \$252,549.88 |
| 10014 - PNC-WIFA Operations Acctnt | | | | | |
| 3/8/2023 | DEP | Bank Deposit: 8679 - WIFA Operations Acctnt | 18,606.10 | | \$142,211.58 |
| 3/8/2023 | DEP | Bank Deposit: 8680 - WIFA Operations Acctnt | 6,580.74 | | 160,817.68 |
| 3/24/2023 | DEP | Bank Deposit: 8737 - WIFA Operations Acctnt | 8,979.25 | | 167,398.42 |
| 3/24/2023 | DEP | Bank Deposit: 8738 - WIFA Operations Acctnt | 7,972.40 | | 176,377.67 |
| 3/25/2023 | APCK | Check # 1371 - EUSI, LLC | | 3,822.65 | 184,350.07 |
| 3/25/2023 | APCK | Check # 1372 - MOYES SELLERS & HENDRICKS | | 583.00 | 180,527.42 |
| 3/25/2023 | APCK | Check # 1374 - SUNRISE ENGINEERING, INC | | 157.50 | 179,944.42 |
| 3/25/2023 | APCK | Check # 1373 - SUNRISE ENGINEERING, INC | | 1,711.25 | 179,786.92 |
| 3/25/2023 | APCK | Check # 1375 - SUNRISE ENGINEERING, INC | | 8,821.75 | 178,075.67 |
| | | | \$42,138.49 | (\$15,096.15) | 169,253.92 |
| | | | | | \$169,253.92 |
| 10015 - PNC-WIFA Reserve Restricted Acctnt | | | | | |
| 3/31/2023 | BREE | WIFA Reserve Acctnt - Interest Earned | 1,207.68 | | \$611,800.53 |
| | | | \$1,207.68 | | 613,008.21 |
| | | | | | \$613,008.21 |

Pine-Strawberry WID
Standard Financial Report
PSWID - 03/01/2023 to 03/31/2023
75.00% of the fiscal year has expired

| | <u>March Actual</u> | <u>2023 YTD Actual</u> |
|---|-------------------------|--------------------------------|
| Net Position | | |
| Assets: | | |
| Current Assets | | |
| Cash and cash equivalents | | |
| 10000 PNC-Checking - Operations Account | (17,022.96) | 2,094,463.83 |
| 10001 Gila County Warrant Acct Chase | 43,972.88 | 160,868.25 |
| 10003 PNC-Restricted Cust. Sec Dep | 1,352.28 | 313,119.80 |
| 10005 Petty Cash | 0.00 | 200.00 |
| 10006 Cash Drawer | 0.00 | 200.00 |
| 10007 PNC-Public Funds Interest Checking-USDA | 484.16 | 245,759.76 |
| 10011 PNC-MM-Reserve Funds Acct | 497.55 | 252,549.88 |
| 10014 PNC-WIFA Operations Acct | 27,042.34 | 169,253.92 |
| 10015 PNC-WIFA Reserve Restricted Acct | 1,207.68 | 613,008.21 |
| 10100 Xpress Bill Pay Clearing | (300.83) | 53,646.97 |
| 12000 Undeposited Receipts | 59.59 | 59.59 |
| Total Cash and cash equivalents | <u>57,292.69</u> | <u>3,903,130.21</u> |
| Receivables | | |
| 12006 Accounts Receivable | (2,811.49) | 201,318.38 |
| 12007 Allowance for Bad Debt | 0.00 | (4,802.33) |
| 12008 Property Taxes Receivable | (52.31) | 7,278.13 |
| Total Receivables | <u>(2,863.80)</u> | <u>203,794.18</u> |
| Other current assets | | |
| 14001 Security Dep Admin Bldg Lease | 0.00 | 699.60 |
| 14002 Security Dep Alliant Gas | 0.00 | 200.00 |
| 14004 Prepaid Expenses | (2,360.17) | 30,612.62 |
| 16000 Inventory-Parts in Warehouse | 6,005.59 | 295,178.91 |
| Total Other current assets | <u>3,645.42</u> | <u>326,691.13</u> |
| Total Current Assets | <u>58,074.31</u> | <u>4,433,615.52</u> |
| Non-Current Assets | | |
| Capital assets | | |
| Work in Process | | |
| 16020 PSWID Construction in Progress | 55,398.86 | 276,526.00 |
| 16030 USDA Construction in Progress | 16,135.29 | 1,167,789.44 |
| Total Work in Process | <u>71,534.15</u> | <u>1,444,315.44</u> |
| Property | | |
| 16110 Land | 0.00 | 300,758.09 |
| 16210 Buildings | 0.00 | 367,903.50 |
| 16310 Leasehold Improvements | 0.00 | 41,883.28 |
| 16410 Infrastructure | 0.00 | 13,402,207.54 |
| 16610 Vehicles & Equipment | 6,747.23 | 635,078.39 |
| 16620 Computers Hardware & Software | 0.00 | 53,078.91 |
| Total Property | <u>6,747.23</u> | <u>14,800,909.71</u> |
| Accumulated depreciation | | |
| 17210 AccDpn Buildings | 1,929.38 | 76,867.88 |
| 17310 AccDpn Leasehold Improvements | 463.13 | 9,663.80 |
| 17410 AccDpn Infrastructure | 46,924.52 | 3,944,171.19 |
| 17610 AccDpn Vehicles & Equipment | 6,909.75 | 298,607.49 |
| 17620 AccDpn Computers Hardware & Software | 677.94 | 44,491.09 |
| Total Accumulated depreciation | <u>56,904.72</u> | <u>4,373,801.45</u> |
| Total Capital assets | <u>21,376.66</u> | <u>11,871,423.70</u> |
| Other non-current assets | | |
| 14005 Acq Costs - Excess-goodwill | 0.00 | 1,257,552.00 |
| 14005A Amortization of Goodwill | (2,619.92) | (432,286.36) |
| 14007 Right-to-Use Lease | 0.00 | 94,612.12 |
| 14007A Amortization of Leases | (1,785.97) | (37,986.32) |
| Total Other non-current assets | <u>(4,405.89)</u> | <u>881,891.44</u> |
| Total Non-Current Assets | <u>16,970.77</u> | <u>12,753,315.14</u> |
| Total Assets: | <u>75,045.08</u> | <u>17,186,930.66</u> |
| Liabilities and Fund Equity: | | |
| Liabilities: | | |

Pine-Strawberry WID
Standard Financial Report
PSWID - 03/01/2023 to 03/31/2023
75.00% of the fiscal year has expired

| | <u>March Actual</u> | <u>2023 YTD Actual</u> |
|--|-------------------------|--------------------------------|
| Accounts payable | | |
| 20000 Accounts Payable | (4,114.15) | 75,303.04 |
| Total Accounts payable | <u>(4,114.15)</u> | <u>75,303.04</u> |
| Other Current Liabilities | | |
| 24001 Compensated PTO | 0.00 | 13,535.88 |
| 24101 Refundable Customer Deposits | 1,106.00 | 294,657.54 |
| 25500 Sales Tax Payable | (11.99) | 13,253.05 |
| 25508.2 HomeserveUSA - Water Loss/Leak Program | (3.60) | (3.60) |
| 25511 ACC/CR/HIP | 15.57 | 58.40 |
| 25512 SHORT TERM DISABILITY | 47.60 | 9.70 |
| Total Other Current Liabilities | <u>1,153.58</u> | <u>321,510.97</u> |
| Long-term liabilities | | |
| 25005 WIFA Note Payable | 0.00 | 6,357,988.49 |
| 25006 WIFA/USDA Design Loan Payable | 27,585.35 | 1,014,119.24 |
| 25007 USDA Note Payable | 0.00 | 3,761,679.22 |
| 25008 WIFA/USDA Construction Loan Payable | 14,553.14 | 17,598.14 |
| 25513 Right-To-Use Leases | (1,806.00) | 60,427.41 |
| Total Long-term liabilities | <u>40,332.49</u> | <u>11,211,812.50</u> |
| Total Liabilities: | <u>37,371.92</u> | <u>11,608,626.51</u> |
| Fund Balance | | |
| Net income | | |
| 30000 Retained Earnings | 37,673.16 | 5,578,304.15 |
| Total Net Income | <u>37,673.16</u> | <u>5,578,304.15</u> |
| Total Fund Balance | <u>37,673.16</u> | <u>5,578,304.15</u> |
| Total Liabilities and Fund Equity: | <u>75,045.08</u> | <u>17,186,930.66</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |

Pine-Strawberry WID
Standard Financial Report
 PSWID - 03/01/2023 to 03/31/2023
 75.00% of the fiscal year has expired

| | March Actual | 2023 YTD Actual | 2023 Budget | Budget Remaining |
|--|-------------------|-----------------------|---------------------|---------------------|
| Income or Expense | | | | |
| Income From Operations: | | | | |
| Operating income | | | | |
| Water Fees | | | | |
| 50201 Water Base Fees | 178,377.61 | 1,608,525.27 | 2,125,230.00 | 516,704.73 |
| 50201A Excess Gallon Fees-Tier 1 | 5,962.45 | 63,608.21 | 91,504.00 | 27,895.79 |
| 50201B Excess Gallon Fees-Tier 2 | 3,466.92 | 44,375.69 | 73,108.00 | 28,732.31 |
| 50201C Excess Gallon Fees-Tier 3 | 3,431.45 | 51,812.90 | 81,142.00 | 29,329.10 |
| 50201D Excess Gallon Fees-Tier 4 | 8,966.78 | 93,493.04 | 154,016.00 | 60,522.96 |
| Total Water Fees | 200,205.21 | 1,861,815.11 | 2,525,000.00 | 663,184.89 |
| Property Tax | | | | |
| 50300 Property Tax Levy | 43,383.32 | 670,502.41 | 926,351.00 | 255,848.59 |
| Total Property Tax | 43,383.32 | 670,502.41 | 926,351.00 | 255,848.59 |
| Other Water Fees | | | | |
| 50200 Misc Other Fees | 25.25 | 347.95 | 606.00 | 258.05 |
| 50202 Establishment Fee-Water | 1,200.00 | 13,700.00 | 13,626.00 | (74.00) |
| 50203 Lateral Fee | 0.00 | 7,550.00 | 6,307.00 | (1,243.00) |
| 50204 Turn H2O OFF/ON Cust Request | 50.00 | 100.00 | 250.00 | 150.00 |
| 50205 Re-Establishment | 0.00 | 300.00 | 700.00 | 400.00 |
| 50206 Adjust/Replace Meter Box | 0.00 | 0.00 | 200.00 | 200.00 |
| 50207 Reconnection Fee | 0.00 | 400.00 | 638.00 | 238.00 |
| 50208 Meter Re-Installation | 150.00 | 1,766.97 | 1,044.00 | (722.97) |
| 50209 Hook-Up Fee Income | 0.00 | 9,300.00 | 3,669.00 | (5,631.00) |
| 50211 Meter Test Fee | 0.00 | 150.00 | 150.00 | 0.00 |
| 50212 After Hours Service Fee | 0.00 | 0.00 | 250.00 | 250.00 |
| 50213 Meter Relocate/Elevation | 0.00 | 500.00 | 500.00 | 0.00 |
| 50214 Data Log Fee | 0.00 | 0.00 | 100.00 | 100.00 |
| 50215 On W/O Notice Fee | 0.00 | 0.00 | 250.00 | 250.00 |
| 50216 Valve Breakage Fee | 0.00 | 0.00 | 250.00 | 250.00 |
| Total Other Water Fees | 1,425.25 | 34,114.92 | 28,540.00 | (5,574.92) |
| Miscellaneous Fees | | | | |
| 50101 Late Fees | 1,357.73 | 16,329.91 | 12,544.00 | (3,785.91) |
| 50102 NSF Checks | 90.00 | 720.00 | 916.00 | 196.00 |
| Total Miscellaneous Fees | 1,447.73 | 17,049.91 | 13,460.00 | (3,589.91) |
| Total Operating income | 246,461.61 | 2,583,482.35 | 3,493,351.00 | 909,868.65 |
| Operating expense | | | | |
| Administration | | | | |
| Other Admin Expenses | | | | |
| 60003.1 Admin Other - Bank Charges | 785.96 | 7,465.50 | 10,466.00 | 3,000.50 |
| 60003.2 Admin Other - Insurance General | 1,550.66 | 14,410.43 | 23,562.00 | 9,151.57 |
| 60003.3 Admin Other - Postage-General (Not Billings) | 16.14 | 840.57 | 1,021.00 | 180.43 |
| 60003.4 Admin Other - Dues and Subscriptions | 0.00 | 812.91 | 1,245.00 | 432.09 |
| 60003.5 Admin Other - Travel/Meal/Training | 22.40 | 306.50 | 2,520.00 | 2,213.50 |
| 60003.6 Admin Other - Supplies/Printing-Admin | 420.22 | 5,980.61 | 20,241.00 | 14,260.39 |
| Total Other Admin Expenses | 2,795.38 | 29,816.52 | 59,055.00 | 29,238.48 |
| Outside Source Fees | | | | |
| 60002.1 Outside Source - On Line Billing Portal | 1,206.14 | 10,589.45 | 15,950.00 | 5,360.55 |
| 60002.3 Outside Source - Merchant Credit Card Fees | 1,254.22 | 11,880.30 | 16,550.00 | 4,669.70 |
| 60002.6 Outside Source - Drug Testing | 108.65 | 141.65 | 360.00 | 218.35 |
| 60002.8 Outside Source - Mailings-Customer Billings | 1,370.84 | 11,143.79 | 15,968.00 | 4,824.21 |
| 60002.92 Outside Source - Public Notices | 100.00 | 1,666.82 | 2,659.00 | 992.18 |
| 60002.94 Outside Source - Website Maintenance | 0.00 | 5,160.00 | 12,057.00 | 6,897.00 |
| 60002.95 Outside Source - Advertisements | 158.02 | 1,846.20 | 2,316.00 | 469.80 |
| Total Outside Source Fees | 4,197.87 | 42,428.21 | 65,860.00 | 23,431.79 |
| Administration Office Expenses | | | | |
| 60001.1 Admin Office - Building Lease | 0.00 | 0.00 | 24,000.00 | 24,000.00 |
| 60001.2 Admin Office - Electric, Propane & Water-Admin. | 1,105.26 | 7,012.65 | 6,206.00 | (806.65) |
| 60001.3 Admin Office - Small Equipment / Furniture | 0.00 | 3,221.26 | 10,375.00 | 7,153.74 |
| 60001.4 Admin Office - Telephone/Ans. Serv./Internet | 635.42 | 5,849.35 | 10,334.00 | 4,484.65 |
| 60001.5 Admin Office-Janitorial/Trash/Security/Maintenance | 547.26 | 2,582.09 | 7,348.00 | 4,765.91 |
| 60001.6 Admin Office - Equipment Rental-Adm | 0.00 | 0.00 | 1,998.00 | 1,998.00 |
| 60001.7 Admin Office - Equipment Repairs/Maint. Adm. | 0.00 | 521.66 | 5,337.00 | 4,815.34 |

Pine-Strawberry WID
Standard Financial Report
PSWID - 03/01/2023 to 03/31/2023
75.00% of the fiscal year has expired

| | March Actual | 2023 YTD Actual | 2023 Budget | Budget Remaining |
|---|------------------|-----------------------|-------------------|---------------------|
| 60001.8 Admin Office - Computer/Software/IT Expenses | 7,670.38 | 40,327.24 | 64,000.00 | 23,672.76 |
| Total Administration Office Expenses | 9,958.32 | 59,514.25 | 129,598.00 | 70,083.75 |
| Admin Employer Taxes and Benefits | | | | |
| 6009A Admin - Employment Taxes-SS | 1,237.47 | 8,925.48 | 18,840.00 | 9,914.52 |
| 6009B Admin - Employment Taxes-Med | 289.38 | 2,087.41 | 3,946.00 | 1,858.59 |
| 6009C Admin - Employment Taxes-FUTA | 4.60 | 199.81 | 368.00 | 168.19 |
| 6009D Admin - Employment Taxes-SUTA | 7.55 | 192.99 | 551.00 | 358.01 |
| 6009E Admin - Workmens Comp Insurance | 17.90 | 150.45 | 257.00 | 106.55 |
| 6009F Admin - Employer Insurance Benefit Liability | 1,566.12 | 22,418.36 | 38,190.00 | 15,771.64 |
| 6009G Admin - Payroll Processing Fees/ADP | 526.48 | 3,475.10 | 5,906.00 | 2,430.90 |
| 6009H Admin - Retirement Benefit-Admin | 442.26 | 3,388.80 | 6,588.00 | 3,199.20 |
| 6009I Admin - HSA Benefit-Admin | 249.96 | 2,249.64 | 3,457.00 | 1,207.36 |
| Total Admin Employer Taxes and Benefits | 4,341.72 | 43,088.04 | 78,103.00 | 35,014.96 |
| Administrative Labor | | | | |
| 60004.3 Admin Labor - Accounting Assistant | 6,130.01 | 36,702.62 | 51,041.00 | 14,338.38 |
| 60004.4 Admin Labor - C S Rep 1 | 791.02 | 21,642.81 | 38,606.00 | 16,963.19 |
| 60004.7 Admin Labor - Accountant | 6,625.92 | 40,950.02 | 55,913.00 | 14,962.98 |
| 60004.8 Admin Labor - Field Ops & Maint. Supervisor | 6,944.00 | 43,261.26 | 90,100.00 | 46,838.74 |
| 60004.9 Admin Labor - Finance Manager | 0.00 | 177.10 | 0.00 | (177.10) |
| 6009K Admin Labor - OT Expense | 0.00 | 1,582.34 | 6,724.00 | 5,141.66 |
| Total Administrative Labor | 20,490.95 | 144,316.15 | 242,384.00 | 98,067.85 |
| Total Administration | 41,784.24 | 319,163.17 | 575,000.00 | 255,836.83 |
| Admin - Professional Services, etc. | | | | |
| 70001 ADMIN - Accountant Fees-Audit | 0.00 | 21,150.00 | 20,000.00 | (1,150.00) |
| 70003 ADMIN - Ins. Public Official Liability | 368.83 | 3,319.47 | 4,646.00 | 1,326.53 |
| 70004.2 ADMIN - Legal Fees - General | 3,259.50 | 26,266.50 | 42,645.00 | 16,378.50 |
| 70005 ADMIN - Public Communications | 0.00 | 2,636.28 | 2,636.00 | (0.28) |
| 70006 ADMIN - Supplies | 0.00 | 38.32 | 546.00 | 507.68 |
| 70008 ADMIN - Travel and Meals | 0.00 | 152.60 | 267.00 | 114.40 |
| 70011 ADMIN - Other Professional Fees | 0.00 | 2,592.00 | 712.00 | (1,880.00) |
| 70013 ADMIN - Equipment | 0.00 | 0.00 | 548.00 | 548.00 |
| Total Admin - Professional Services, etc. | 3,628.33 | 56,155.17 | 72,000.00 | 15,844.83 |
| Operations | | | | |
| Professional Services | | | | |
| 80008.1 Ops Prof Svc - Survey Costs | 0.00 | 1,886.00 | 0.00 | (1,886.00) |
| 80008.2 Ops Prof Svc - Field Related Software Program | 0.00 | 6,688.86 | 5,751.00 | (937.86) |
| 80008.3 Ops Prof Svc - Plumbing/Septic | 0.00 | 1,330.00 | 634.00 | (696.00) |
| 80008.4 Ops Prof Svc - Blue Stake Service Water | 480.01 | 480.01 | 564.00 | 83.99 |
| 80008.6 Ops Prof Svc - Generator Maintenance/Repair | 5,186.02 | 11,225.97 | 11,537.00 | 311.03 |
| 80008.7 Ops Prof Svc- Engineering | 0.00 | 11,521.68 | 1,500.00 | (10,021.68) |
| 80008.8 Ops Prof Svc - Electrical Work/Outside Services | 4,927.50 | 15,139.50 | 1,500.00 | (13,639.50) |
| 80008.9 Ops Prof Svc - Consulting | 0.00 | 800.00 | 2,341.00 | 1,541.00 |
| Total Professional Services | 10,593.53 | 49,072.02 | 23,827.00 | (25,245.02) |
| Field Expenses | | | | |
| 80040.1 Field Exp - Storage Unit | 0.00 | 0.00 | 665.00 | 665.00 |
| 80040.2 Field Exp - Equipment Rental-Field | 0.00 | 0.00 | 242.00 | 242.00 |
| 80040.3 Field Exp - Tools/Field Expense | 187.17 | 29,918.86 | 36,502.00 | 6,583.14 |
| 80040.4 Field Exp - Water/Supplies for Outages | 0.00 | 0.00 | 274.00 | 274.00 |
| 80040.5 Field Exp - Landscape/Firewise | 0.00 | 2,597.12 | 16,585.00 | 13,987.88 |
| 80040.6 Field Exp - Equipment | 0.00 | 2,788.85 | 6,098.00 | 3,309.15 |
| Total Field Expenses | 187.17 | 35,304.83 | 60,366.00 | 25,061.17 |
| Field Office Expenses | | | | |
| 80037.1 Field Office - Phone/Electric/Water | 77.82 | 1,319.60 | 8,738.00 | 7,418.40 |
| 80037.1B Field Office - Subscriptions | 141.66 | 141.66 | 0.00 | (141.66) |
| 80037.2 Field Office - Supplies | 0.00 | 1,294.57 | 2,785.00 | 1,490.43 |
| 80037.3 Field Office - Janitorial/Trash | 0.00 | 327.88 | 1,536.00 | 1,208.12 |
| 80037.4 Field Office - Certification/Training Expenses | 0.00 | 2,925.76 | 2,635.00 | (290.76) |
| 80037.5 Field Office - Repairs & Maintenance | 0.00 | 0.00 | 715.00 | 715.00 |
| 80037.7 Field Office - Cell Phones & Communications | 352.32 | 2,060.72 | 2,415.00 | 354.28 |
| 80037.8 Field Office - Mileage/Meals/Travel/Gear | 371.37 | 4,938.23 | 3,948.00 | (990.23) |
| Total Field Office Expenses | 943.17 | 13,008.42 | 22,772.00 | 9,763.58 |
| Field Vehicle & Equipment Costs | | | | |

Pine-Strawberry WID
Standard Financial Report
PSWID - 03/01/2023 to 03/31/2023
75.00% of the fiscal year has expired

| | March Actual | 2023 YTD Actual | 2023 Budget | Budget Remaining |
|---|------------------|-----------------------|-------------------|---------------------|
| 80036.1 Autos & Eqpt - Fuel Expense | 5,392.83 | 26,867.22 | 36,050.00 | 9,182.78 |
| 80036.2 Autos & Eqpt - Maintain & Repair | 400.99 | 2,928.32 | 1,475.00 | (1,453.32) |
| 80036.20 Autos & Equip- Maint- Bobcat E60 | 0.00 | 2,095.50 | 245.00 | (1,850.50) |
| 80036.201 Autos & Eqpt- Maint- Big Tex Trailer | 0.00 | 0.00 | 1,207.00 | 1,207.00 |
| 80036.202 Autos & Eqpt- Maint - Tilt Trailer | 0.00 | 17.51 | 1,787.00 | 1,769.49 |
| 80036.203 Autos & Eqpt- Maint - Vactor Trailer | 0.00 | 2,684.62 | 10,194.00 | 7,509.38 |
| 80036.204 Autos & Eqpt- Maint - Skid Steer | 0.00 | 0.00 | 4,287.00 | 4,287.00 |
| 80036.205 Autos & Eqpt- Maint- Big Tex 19FT | 0.00 | 15.98 | 476.00 | 460.02 |
| 80036.21 Autos & Eqpt - Maint - Back Hoe | 0.00 | 2,255.12 | 755.00 | (1,500.12) |
| 80036.23 Autos & Eqpt - Maint - 2018 F-350 VIN 5957 | 0.00 | 782.52 | 3,129.00 | 2,346.48 |
| 80036.24 Autos & Eqpt - Maint - 2018 F-150 VIN 7745 | 0.00 | 1,802.17 | 1,515.00 | (287.17) |
| 80036.26 Autos & Eqpt - Maint - 2009 Silverado VIN 5055 | 0.00 | 0.00 | 3,480.00 | 3,480.00 |
| 80036.27 Autos & Eqpt - Maint - 2007 Silverado VIN 7728 | 0.00 | 2,888.58 | 3,263.00 | 374.42 |
| 80036.28 Autos & Eqpt - Maint - 2005 Silverado VIN3914 | 0.00 | 3,384.46 | 1,707.00 | (1,677.46) |
| 80036.30 Autos & Eqpt - Maint - 2015 F-350 VIN 9057 | 0.00 | 3,544.98 | 2,023.00 | (1,521.98) |
| 80036.31 Autos & Eqpt - Maint - 2019 Nissan Frontier 6552 | 199.19 | 332.90 | 500.00 | 167.10 |
| 80036.32 Autos & Eqpt - Maint - 2022 F-350XL | 0.00 | 614.24 | 0.00 | (614.24) |
| 80036.5 Autos & Eqpt - Insurance Fees | 802.26 | 6,203.56 | 8,123.00 | 1,919.44 |
| Total Field Vehicle & Equipment Costs | 6,795.27 | 56,417.68 | 80,216.00 | 23,798.32 |
| Wells, Tanks, Infrastructure | | | | |
| Water Share All | | | | |
| 80007.1 Water Share - Agreements | 963.74 | 18,114.25 | 24,990.00 | 6,875.75 |
| 80007.2 Water Share - Electricity | 1,235.50 | 13,768.87 | 20,058.00 | 6,289.13 |
| 80007.3 Water Share - Improvements/Parts/Maintenance | 0.00 | 10,235.09 | 24,463.00 | 14,227.91 |
| Total Water Share All | 2,199.24 | 42,118.21 | 69,511.00 | 27,392.79 |
| Well Expense All | | | | |
| 80004.1 Well - Labor | 0.00 | 1,040.00 | 1,000.00 | (40.00) |
| 80004.5 Well - Chemicals/Supplies Water | 0.00 | 7,589.91 | 12,107.00 | 4,517.09 |
| Total Well Expense All | 0.00 | 8,629.91 | 13,107.00 | 4,477.09 |
| Environmental | | | | |
| 80005.1 Environ - Testing Lab/Regulatory Fees H2O | 675.00 | 4,005.00 | 4,770.00 | 765.00 |
| 80005.2 Environ - Licenses/Permits/Fees | 8,587.08 | 9,210.38 | 9,940.00 | 729.62 |
| Total Environmental | 9,262.08 | 13,215.38 | 14,710.00 | 1,494.62 |
| Infrastructure All | | | | |
| 80002.1 Infrastructure - Asphalt-Landscape Repairs | 378.06 | 95,868.73 | 49,062.00 | (46,806.73) |
| 80002.2 Infrastructure - Meters & Meter Related Expenses | 0.00 | 0.00 | 20,284.00 | 20,284.00 |
| 80002.3 Infrastructure - Pumps/Motors/Etc. | 0.00 | 1,456.50 | 10,197.00 | 8,740.50 |
| 80002.5 Infrastructure - Hydrant Expenses | 0.00 | 3,186.17 | 0.00 | (3,186.17) |
| 80002.6 Infrastructure - Pipe/Related Expenses | 15,076.13 | 123,342.34 | 95,457.00 | (27,885.34) |
| Total Infrastructure All | 15,454.19 | 223,853.74 | 175,000.00 | (48,853.74) |
| Tanks All | | | | |
| 80003.2 Tanks - Level Monitoring | 140.00 | 1,406.00 | 2,680.00 | 1,274.00 |
| 80003.3 Tanks - Telephones-Pumps | 788.32 | 3,547.56 | 6,871.00 | 3,323.44 |
| 80003.4 Tanks - Monitoring Equipment | 0.00 | 0.00 | 650.00 | 650.00 |
| Total Tanks All | 928.32 | 4,953.56 | 10,201.00 | 5,247.44 |
| Other | | | | |
| 80001.1 Wells-Tanks-Booster:Electricity Wells | 9,035.42 | 70,034.01 | 112,629.00 | 42,594.99 |
| 80001.2 Wells-Tanks-Boosters: Propane | 0.00 | 2,590.06 | 3,279.00 | 688.94 |
| 80001.3 Wells-Tanks-Boosters: Parts | 0.00 | 3,151.33 | 50,213.00 | 47,061.67 |
| 80001.4 Wells-Tanks-Boosters: General Engineering | 0.00 | 983.63 | 1,350.00 | 366.37 |
| Total Other | 9,035.42 | 76,759.03 | 167,471.00 | 90,711.97 |
| Total Wells, Tanks, Infrastructure | 36,879.25 | 369,529.83 | 450,000.00 | 80,470.17 |
| Field Labor & Employer Taxes/Benefits | | | | |
| Field Labor | | | | |
| 80010.01 Field - Utility Operator 1 | 5,826.87 | 35,123.62 | 42,194.00 | 7,070.38 |
| 80010.02 Field - Utility Operator 2 | 5,559.38 | 7,215.63 | 0.00 | (7,215.63) |
| 80010.03 Field - Utility Operator 3 | 4,252.33 | 49,941.85 | 78,370.00 | 28,428.15 |
| 80010.04 Field - Utility Operator 4 | 0.00 | 28,910.82 | 51,050.00 | 22,139.18 |
| 80010.09 Field - Utility Operator 9 | 0.00 | 244.36 | 500.00 | 255.64 |
| 80010.10 Field - OT Expense | 0.00 | 17,142.41 | 46,160.00 | 29,017.59 |
| 80010.12 Field - Utility Operator 12 | 3,679.79 | 29,974.07 | 45,146.00 | 15,171.93 |
| 80010.13 Field - Utility Operator 13 | 5,994.40 | 37,061.44 | 53,594.00 | 16,532.56 |

Pine-Strawberry WID
Standard Financial Report
PSWID - 03/01/2023 to 03/31/2023
75.00% of the fiscal year has expired

| | March Actual | 2023 YTD Actual | 2023 Budget | Budget Remaining |
|--|-------------------|-----------------------|---------------------|---------------------|
| 80010.14 Field - Utility Operator 14 | 7,487.82 | 45,003.04 | 59,612.00 | 14,608.96 |
| 80010.15 Field - Utility Operator 15 | 8,560.77 | 40,496.96 | 46,713.00 | 6,216.04 |
| Total Field Labor | 41,361.36 | 291,114.20 | 423,339.00 | 132,224.80 |
| Field Employer Taxes & Benefits | | | | |
| 80009A Field - Employment Taxes-SS | 2,495.59 | 18,067.61 | 28,247.00 | 10,179.39 |
| 80009B Field - Employment Taxes-Med | 583.65 | 4,225.55 | 6,606.00 | 2,380.45 |
| 80009C Field - Employment Taxes-FUTA | 34.55 | 322.31 | 517.00 | 194.69 |
| 80009D Field - Employment Taxes-SUTA | 37.54 | 311.69 | 735.00 | 423.31 |
| 80009E Field - Workmens Comp Insurance | 653.86 | 5,538.86 | 9,500.00 | 3,961.14 |
| 80009F Field - Employer Insurance Benefit Liability | 3,095.65 | 39,349.88 | 70,901.00 | 31,551.12 |
| 80009H Field - Retirement Benefit Liability | 696.94 | 5,357.22 | 4,229.00 | (1,128.22) |
| 80009I Field - HSA Benefit | 374.94 | 4,749.24 | 5,926.00 | 1,176.76 |
| Total Field Employer Taxes & Benefits | 7,972.72 | 77,922.36 | 126,661.00 | 48,738.64 |
| Total Field Labor & Employer Taxes/Benefits | 49,334.08 | 369,036.56 | 550,000.00 | 180,963.44 |
| Total Operations | 104,732.47 | 892,369.34 | 1,187,181.00 | 294,811.66 |
| Depreciation Expense | | | | |
| Depreciation Expense-Operations | | | | |
| 80050 Depreciation Expense-Operations | 56,226.78 | 489,031.07 | 521,876.00 | 32,844.93 |
| Total Depreciation Expense-Operations | 56,226.78 | 489,031.07 | 521,876.00 | 32,844.93 |
| Depreciation Expense-Admin | | | | |
| 60030 Depreciation Expense-Admin | 677.94 | 6,501.96 | 8,560.00 | 2,058.04 |
| 60030A Amortized Deferred Acq Charges | 2,619.92 | 23,579.28 | 28,819.00 | 5,239.72 |
| 60030B Amortized Right-to-Use Leases | 1,785.97 | 16,073.73 | 0.00 | (16,073.73) |
| Total Depreciation Expense-Admin | 5,083.83 | 46,154.97 | 37,379.00 | (8,775.97) |
| Total Depreciation Expense | 61,310.61 | 535,186.04 | 559,255.00 | 24,068.96 |
| Total Operating expense | 211,455.65 | 1,802,873.72 | 2,393,436.00 | 590,562.28 |
| Total Income From Operations: | 35,005.86 | 780,608.63 | 1,099,915.00 | 319,306.37 |
| Non-Operating Items: | | | | |
| Non-operating income | | | | |
| 50401 Accounting Credit | 134.66 | 1,258.58 | 1,246.00 | (12.58) |
| 50403 Interest-Property Taxes | 537.25 | 2,329.97 | 1,242.00 | (1,087.97) |
| 50411 Restitution Payments | 0.00 | 7,676.46 | 12,070.00 | 4,393.54 |
| 50412 Interest-Public Funds/WIFA Reserve Accounts | 2,189.39 | 12,246.06 | 25.00 | (12,221.06) |
| Total Non-operating income | 2,861.30 | 23,511.07 | 14,583.00 | (8,928.07) |
| Non-operating expense | | | | |
| 10102 Gain/Loss on Disposal of Assets | 0.00 | (73,185.71) | 0.00 | 73,185.71 |
| 10107 WIFA Interest | 0.00 | 19,207.06 | 0.00 | (19,207.06) |
| 10108 WIFA Finance Charges | 0.00 | 47,699.66 | 0.00 | (47,699.66) |
| 10110 USDA Interest | 0.00 | (773.57) | 0.00 | 773.57 |
| 10111 Right-to-Use Lease Interest | 194.00 | 1,963.67 | 0.00 | (1,963.67) |
| Total Non-operating expense | 194.00 | (5,088.89) | 0.00 | 5,088.89 |
| Total Non-Operating Items: | 2,667.30 | 28,599.96 | 14,583.00 | (14,016.96) |
| Total Income or Expense | 37,673.16 | 809,208.59 | 1,114,498.00 | 305,289.41 |