



**Pine-Strawberry Water Improvement District
Amended**

Treasurer's Report

for the

June 29, 2023, Board Meeting

The following reports are provided with financial information for May 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 (4 Pages)**

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT			
COMPARATIVE BALANCE SHEET - ACCRUAL BASIS			
FOR THE ELEVEN MONTHS ENDED MAY 31, 2022 AND 2023			
		5/31/2022	5/31/2023
ASSETS			
Current Assets			
Cash in Bank - PNC Revenue Fund (Operations)		\$1,909,037.74	\$2,205,483.25
Cash in Bank - Chase Bank Gila County Warrant Account		396,961.47	401,410.87
Cash in Bank - PNC Restricted Customer Deposits		295,964.97	314,914.88
Cash in Bank - PNC Public Funds Checking-USDA		174,333.41	246,791.35
Cash in Bank - PNC Hook-up Fee Account		176,356.98	0.00
Cash in Bank - PNC Maintenance Reserve Fund		250,000.00	253,609.96
Cash in Bank - PNC WIFA Operations		172,570.12	167,372.42
Cash in Bank - PNC WIFA Reserve Fund		454,425.04	615,581.33
Petty Cash and Cash Drawer		400.00	400.00
Xpress Bill Pay Clearing		36,368.45	39,459.60
Undeposited Receipts		10.01	0.00
Total Cash & Cash Equivalents		\$3,866,428.19	\$4,245,023.66
Accounts Receivable - PSWID - Less Allowance for Bad Debts		226,246.68	209,162.89
Property Tax Receivable-Gila County		4,844.34	7,248.71
Total Receivables		231,091.02	216,411.60
Security Deposit - Admin Building Lease		\$699.60	\$699.60
Security Deposit - Alliant Gas		\$0.00	\$200.00
Prepaid Contract Services and Expenses		31,502.62	24,079.93
Inventory - Parts in Warehouse		102,958.10	294,412.27
Total Other Current Assets		\$135,160.22	\$319,391.80
Total Current Assets		\$4,232,679.43	\$4,780,827.06
Capital Assets			
Construction in Progress - District		\$53,672.24	\$346,013.21
Construction in Progress - WIFA		1,029,371.41	0.00
Construction in Progress - USDA		716,737.78	2,142,473.66
Total Work in Process		\$1,799,781.43	\$2,488,486.87
Property			
Land		\$201,967.38	\$300,758.09
Buildings		88,218.70	367,903.50
Leasehold Improvements		41,579.58	41,883.28
Infrastructure-District		\$5,305,819.26	\$5,481,004.14
Infrastructure, WIFA Infrastructure Projects		6,891,719.09	7,921,203.40
Vehicles & Equipment		492,006.58	610,840.79
Computer Hardware & Software		53,078.91	53,078.91
Total Property		13,074,389.50	14,776,672.11
Less: Accumulated Depreciation - District		-3,332,766.89	-3,556,416.40
Less: Accumulated Depreciation- WIFA		-574,666.21	-909,565.06
Total Accumulated Depreciation		-3,907,433.10	-4,465,981.46
Total Capital Assets-Net		\$9,166,956.40	\$10,310,691.65
Total Capital Assets-Net		\$10,966,737.83	\$12,799,178.52
Other Assets			
Acquired Costs - Excess Goodwill-Net of Amortization		\$851,464.84	\$820,025.80
Right-to-Use Leases - Net of Amortization		\$0.00	\$53,053.86
Total Non-Current Assets		\$851,464.84	\$873,079.66
TOTAL ASSETS		\$16,050,882.10	\$18,453,085.24
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts Payable		\$271,606.59	\$597,753.54
Compensated PTO		11,915.73	13,535.88
Refundable Customer Deposits		285,961.54	295,542.54
Sales Tax Payable		14,876.32	13,263.92
Retention Payable		0.00	38,955.55
Interest Payable - PNC Bank		23,600.00	0.00
Insurance Payable		0.09	13.43
Total Current Liabilities		\$607,960.18	\$959,064.86
Long Term Liabilities			
PNC Note Bank		\$3,617,875.00	\$0.00
WIFA Note Payable		6,550,549.74	6,357,988.49
WIFA Design Loan Payable		605,573.35	1,027,364.97
WIFA/USDA Construction Loan Payable		0.00	416,604.12
USDA Note Payable		0.00	3,761,679.22
Right-to-Use Leases Payable		0.00	56,798.01
Total Notes Payable		10,773,798.09	11,620,434.81
TOTAL LIABILITIES		\$11,381,758.27	\$12,579,499.67
EQUITY			
Retained Earnings		\$3,918,925.15	\$4,769,095.56
Net Income		750,198.68	1,104,490.01
TOTAL EQUITY		4,669,123.83	5,873,585.57
TOTAL LIABILITIES & EQUITY		\$16,050,882.10	\$18,453,085.24

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

INCOME									
						5/31/2022		5/31/2023	Notes
Revenues									
Water Fees						\$2,192,218.44		\$2,275,267.96	
Property Tax Levy						864,198.55		910,631.63	
Other Water Fees						27,197.49		36,680.93	
Miscellaneous Fees						11,558.88		20,373.31	
TOTAL REVENUE						\$3,095,173.36		\$3,242,953.83	
EXPENSES									
Other Administrative Expenses						\$44,088.49		\$38,580.79	
Outside Source Fees						49,224.94		57,413.83	
Administrative Office Expenses						84,337.13		80,051.03	
Administrative Labor Employer Taxes & Benefits						62,494.99		50,637.38	
Administrative Labor						230,318.47		166,502.57	
ADMINISTRATIVE EXPENSES						\$470,464.02		\$393,185.60	
ADMIN-Professional Fees & Insurance						55,971.07		61,847.39	1
TOTAL ADMINISTRATIVE EXPENSES						\$526,435.09		\$455,032.99	
OPERATIONS EXPENSES									
Outside/Professional Services						\$21,205.77		\$50,732.07	
Field Tools & Supplies						53,723.74		50,134.89	
Field Office Expenses						20,266.55		16,838.55	
Field Vehicle & Equipment						64,725.15		75,321.45	
Wells, Tanks & Infrastructure						390,724.43		428,445.52	
Field Labor						357,548.00		347,905.56	
Field Labor Employer Taxes & Benefits						101,265.58		91,643.57	
OPERATIONS EXPENSES						\$1,009,459.22		\$1,061,021.61	
TOTAL OPERATIONS EXPENSES						\$1,535,894.31		\$1,516,054.60	
Depreciation						\$521,876.00		\$600,859.77	
Depreciation & Amortization- Administrative						37,378.66		36,676.96	
Amortized Right-to-Use Leases						0.00		19,645.67	
TOTAL DEPRECIATION EXPENSE						\$559,254.66		\$657,182.40	
TOTAL EXPENSES						\$2,095,148.97		\$2,173,237.00	
NET INCOME FROM OPERATIONS						\$1,000,024.39		\$1,069,716.83	
OTHER INCOME/EXPENSE									
Other Income - Accounting Credit						\$1,245.49		\$1,536.38	
Other Income - Interest Property Taxes						1,242.32		2,713.95	
Other Income - Restitution Payments						12,070.07		12,125.74	2
Other Income - Public Funds/WIFA Reserve						24.83		16,910.85	
TOTAL OTHER INCOME						\$14,582.71		\$33,286.92	
PNC Bank - Interest						\$91,452.30		\$0.00	
Gain/Loss Disposal of Assets						133,343.65		-69,953.68	
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		2,334.27	
TOTAL OTHER EXPENSES						\$264,408.42		-\$1,486.26	
TOTAL OTHER INCOME & EXPENSE						-\$249,825.71		\$34,773.18	
NET INCOME						\$750,198.68		\$1,104,490.01	

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 May 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		
April	\$425,913	\$550,373	-\$124,460	\$818,519		
May	\$673,191	\$782,709	-\$109,518	\$709,001	2	
June						
YTD 2022/2023	\$4,308,947	\$4,719,912	(\$410,965)	\$820,601		
Bank Account Presentation						
Reconciled Statement Balances			Beginning	Ending		
PNC-Revenue Fund(Operations)			\$2,201,009.22	\$2,205,483.25		
Chase Bank - Warrant Account			\$356,315.85	\$401,410.87		
PNC-Public Funds Account			\$246,254.65	\$246,791.35		
PNC Bank - Hook-up Fees			\$0.00	\$0.00		
PNC-Maintenance Reserve Fund			\$253,058.44	\$253,609.96		
PNC-WIFA Operations			\$169,253.92	\$167,372.42		
X-Press Bill Pay Transfer Account			\$1,413.89	\$39,459.60		
Non-Restricted Account Balances			\$3,227,305.97	\$3,314,127.45	1	
PNC Bank - Security Deposit			\$314,074.14	\$314,914.88		
PNC-WIFA Reserve Account			\$614,242.62	\$615,581.33		
Restricted Account Balances			\$928,316.76	\$930,496.21		
Total Reconciled Balances			\$4,155,622.73	\$4,244,623.66		
Bank Statement Balances			Beginning	Ending		
PNC-Revenue Fund(Operations)			\$2,166,246.35	\$2,274,745.65		
Chase Bank - Warrant Account			\$356,315.85	\$401,410.87		
PNC-Public Funds Account			\$246,254.65	\$246,791.35		
PNC Bank - Hook-up Fees			\$0.00	\$0.00		
PNC-Maintenance Reserve Fund			\$253,058.44	\$253,609.96		
PNC-WIFA Operations			\$169,253.92	\$565,370.34		
X-Press Bill Pay Transfer Account			\$57,462.18	\$37,703.47		
Non-Restricted Account Balances			\$3,248,591.39	\$3,779,631.64	1	
PNC Bank - Security Deposit			\$314,991.86	\$315,980.89		
PNC-WIFA Reserve Account			\$614,242.62	\$615,581.33		
Restricted Account Balances			\$929,234.48	\$931,562.22		
Total Statement Balances			\$4,177,825.87	\$4,711,193.86		
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	\$1,483.98		\$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	3/14/2023				\$3,310.48	\$4,887.97
Balance Due 3/31/23 Per Spreadsheet						\$4,887.97
Amazon/Home Depot/Equipment	Various	Field Expenses		\$2,725.74		\$7,613.71
Amazon/Microsoft/Simplisafe/Go Daddy	Various	Administrative Expenses		\$2,147.10		\$9,760.81
E-Pay	3/20/2023				\$60.21	\$9,700.60
	4/11/2023				\$4,827.76	\$4,872.84
Balance Due 4/30/23 Per Spreadsheet						\$4,872.84
Amazon/Home Depot/Equipment	Various	Field Expenses		\$5,843.48		\$10,716.32
Amazon/Microsoft/Simplisafe/Go Daddy	Various	Administrative Expenses		\$3,099.55		\$13,815.87
E-Pay	5/11/2023				\$4,872.84	\$8,943.03
Balance Due 5/31/23 Per Spreadsheet						\$8,943.03
<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 May 2023

CC 3603		Transactions Posted				Total by Vendor			
Date	Vendor	Total Admin	Total Field	Description	GL	GL	Vendor	Total Expense	Note
5/1	Costco	\$ 55.95		Admin Supplies	60003.6	60003.6	Costco	\$ 55.95	
5/1	Amazon	\$ 9.58		Admin Supplies	60003.6	60003.6	Amazon	\$ 243.08	
5/2	Harbor Freight		\$ 7.64	Field Supplies	80040.3	80040.3	Harbor Freight	\$ 7.64	
5/2	Harbor Freight	\$ 50.00	\$ 503.60	Field Equipment	80040.6	80040.6	Harbor Freight	\$ 503.60	
5/2	Stamps.com	\$ 44.33		Postage	60003.3	60003.3	Stamps.com	\$ 50.00	
5/3	Amazon			Admin Supplies	60003.6	60003.6	Payson General Rental	\$ 741.60	
5/5	Payson General Rental	\$ 27.99	\$ 741.60	Equipment rental	80040.2	80040.2	Simplisafe	\$ 27.99	
5/7	Simplisafe	\$ 62.46		Security	60001.5	60001.5	Meals	\$ 72.89	
5/9	Local Eatery	\$ 2,147.92		Meal Expense	60003.5	60003.5	Uline	\$ 2,147.92	
5/10	Uline	\$ 8.59		Small equipment/Furniture	60001.3	60001.3	Stamps.com	\$ 21.31	
5/11	Amazon	\$ 21.31		Admin Supplies	60003.6	60003.6	Amazon	\$ 375.72	
5/12	Stamps.com	\$ 23.99		Subscriptions	60003.4	60003.4	Limitless Graphix	\$ 299.53	
5/12	Amazon	\$ 375.72		Admin equipment	60001.3	60001.3	American Water College	\$ 179.99	
5/11	Limitless Graphix	\$ 299.53		Safety Gear	80037.8	80037.8	Working Person's Store	\$ 180.00	
5/11	Amazon	\$ 66.78		Admin Supplies	60003.6	60003.6	Gila County	\$ 226.40	
5/15	American Water College	\$ 179.99		Field Education	80037.4	80037.4	Walmart	\$ 292.31	
5/15	Working Person's Store	\$ 180.05		Safety Gear	80037.8	80037.8	ADP Power	\$ 3,338.02	
5/16	Gila County	\$ 292.31		Permits	80005.2	80005.2	Adobe	\$ 104.69	
5/16	Walmart	\$ 66.78		Field Equipment	80040.6	80040.6	Seville's Saw Shop	\$ 74.39	
5/16	Amazon	\$ 10.43		Admin Supplies	60003.6	60003.6			
5/18	ADP Power	\$ 104.69	\$ 3,338.02	Field Equipment	80040.6	80040.6			
5/18	Eatery	\$ 46.35		Meal Expense	60003.5	60003.5			
5/19	Adobe	\$ 74.39		Software	60001.8	60001.8			
5/23	Seville's Saw Shop	\$ 46.35		Equipment Maintenance	80036.2	80036.2			
5/24	Gila County Development	\$ 89.81		Permits	80005.2	80005.2			
5/24	Amazon	\$ 3,099.55	\$ 5,843.48	Admin Supplies	60003.6	60003.6			
Total								\$ 8,943.03	

Grand Total

\$ 8,943.03

\$ 8,943.03

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT					
Budget Report (CASH BASIS)					
		Fiscal Year to Date Thru 5/31/2023			
		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	\$910,632	\$15,719	1.7%
Customer Sales		\$2,525,000	\$2,275,268	\$249,732	9.9%
Miscellaneous Revenues		\$42,000	\$57,054	(\$15,054)	-35.8%
WIFA Funding		\$69,250	(\$5,203)	\$74,453	107.5%
WIFA Design Loan/USDA Projects		\$1,825,000	\$387,618	\$1,437,382	78.8%
WIFA Construction Loan/USDA Projects		\$17,500,000	\$416,604	\$17,083,396	97.6%
USDA Funding \$5.03M Loan Balance		\$1,250,000	\$116,183	\$1,133,817	90.7%
Potential Grants/Non-Revenue Funds		\$500,000	\$0	\$500,000	100.0%
Sales Tax on Revenues		\$140,000	\$150,823	(\$10,823)	-7.7%
SUBTOTAL: CASH IN FLOWS		\$24,777,601	\$4,308,979	\$20,468,622	
TOTAL REVENUE		\$25,897,567	\$5,428,945	\$21,588,588	
Expenses (Cash Out)					
Operations		\$450,000	\$375,154	\$74,846	16.6%
Field Labor & Burden		\$550,000	\$439,549	\$110,451	20.1%
Administration-Removal of Current Year Leases		\$542,600	\$399,757	\$142,843	26.3%
Administrative Professional Fees		\$72,000	\$61,847	\$10,153	14.1%
Capital project/Repair		\$1,284,671	\$876,226	\$408,445	31.8%
Infrastructure Repairs		\$175,000	\$255,481	(\$80,481)	-46.0%
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	\$430,091	\$1,394,909	76.4%
WIFA Construction Loan/USDA Projects		\$17,500,000	\$927,113	\$16,572,887	94.7%
USDA Funding \$5.03M Loan Balance		\$1,250,000	\$774	\$1,249,226	99.9%
Additional Potential Grants/Non-Revenue Funds		\$500,000	\$0	\$500,000	100.0%
Debt Service/Building & Land Leases-Principal & Interest		\$32,400	\$22,000	\$10,400	32.1%
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	\$150,823	(\$10,823)	-7.7%
TOTAL CASH OUTFLOWS		\$25,507,567	\$4,719,944	\$20,938,446	
Cash Carry Forward - Reserve Fund		\$250,000	\$250,000	\$0	\$0
		\$250,000	\$250,000	\$0	\$0
TOTAL EXPENSES INCLUDING RESERVES		\$25,757,567	\$4,969,944	\$0	\$0
Net Cash Position at Month End			\$709,001		

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	46,241,384	8,311,311	7,240,444	8,885,144	63,275,980			
Total \$\$	\$69,875.84	\$56,655.10	\$63,164.69	\$121,992.89	\$323,432.35	\$183,569.82	4,451	35,785
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	4,385,745	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	465,988	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	3,342,316	571,643	408,385	1,244,566	5,566,910		772	3,252
\$\$	6,216.63	4,252.98	4,341.11	19,850.81	\$34,661.53	\$34,661.53		
May								
gallons	4,315,348	942,291	813,643	739,488	6,810,770		433	3,250
\$\$	8,026.43	7,010.68	8,649.04	11,794.86	\$35,481.01	\$35,481.01		
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	% Complete
<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	100%
<i>K2 Tank Rehabilitation</i>	\$115,000.00	\$2,750.00	\$117,750.00	\$117,750.00	\$0.00	100%
<i>Strawberry Ranch 2/Zebra Well Rehabilitation-Not Viable-Closed</i>	\$4,759.60	\$0.00	\$4,759.60	\$4,759.60	\$0.00	100%
<i>Strawberry Hollow 4 Well Rehabilitation-Not Viable-Closed</i>	\$5,921.18	\$0.00	\$5,921.18	\$5,921.18	\$0.00	100%
<i>UTILIS DBA ATERRA FULL SYSTEM SCAN</i>	\$54,000.00	\$0.00	\$54,000.00	\$54,000.00	\$0.00	100%
<i>PURCHASE MCKNIGHT PROPERTY W/WELL</i>	\$475,000.00	\$0.00	\$475,000.00	\$475,000.00	\$0.00	100%
<i>Milk Ranch 1-Well Video & Possible Rehab</i>	\$55,989.58	\$0.00	\$55,989.58	\$35,039.58	\$20,950.00	63%
<i>Strawberry Hollow 3-Well Video & Possible Rehab-Complete</i>	\$20,000.43	\$0.00	\$20,000.43	\$20,000.43	\$0.00	100%
<i>Kelly Circle Booster Station-Complete Rehab & Replacements</i>	\$20,949.32	\$0.00	\$20,949.32	\$11,953.57	\$8,995.75	57%
<i>Pine Ranch 2 Booster Station-Complete Rehab & Replacements</i>	\$55,000.00	\$0.00	\$55,000.00	\$17,359.18	\$37,640.82	32%

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	% Complete
<i>Tomahawk Trail Tank & Booster-Rehab & Replacements</i>	\$60,000.00	\$0.00	\$60,000.00	\$46,676.19	\$13,323.81	78%
<i>Tank Farm Well Rehab & Booster Pump Replacements-Complete</i>	\$18,230.61	\$0.00	\$18,230.61	\$18,230.61	\$0.00	100%
<i>Bookview Terrace Tank & Booster-Rehab & Replacements-Complete</i>	\$15,840.63	\$0.00	\$15,840.63	\$15,840.63	\$0.00	100%
<i>K-2 Well Site - VFD's - Complete</i>	\$9,200.00	\$0.00	\$9,200.00	\$0.00	\$9,200.00	0%
<i>Fara Rehab - Closed</i>	\$1,585.09	\$0.00	\$1,585.09	\$1,585.09	\$0.00	100%
<i>Total Budget to Date</i>	\$954,423.44	\$2,750.00	\$957,173.44	\$867,063.06	\$90,110.38	
<i>Remaining Capital Projects FY 2022-2023</i>	\$330,247.56	\$2,750.00	\$327,497.56	\$867,063.06	\$327,497.56	

WIFA USDA ENGINEERING PROJECTS FUNDING FY21 thru FY26

Fiscal Year to Date Thru June 2023									
Uses by Budget Item	PHASE	PER APPROVED BUDGET	Engineering Contract	Disbursements To Date	Disbursements To Date	Total Funding to Date	Remaining Balance	% Complete	
				6/30/2022	6/30/2023	Date 6/30/2023	Balance		
Design & Engineering		\$2,500,000.00		\$639,747.25	\$387,617.72	\$1,027,364.97	\$1,472,635.03		
Total Funding Budget		\$2,500,000.00		\$639,747.25	\$387,617.72	\$1,027,364.97	\$1,472,635.03		
WIFA PSWMD USDA PROJECTS FUNDING FY21 THRU FY2023									
PROJECT NAME									
Strawberry Creek Foothills/Strawberry Pines Waterline		\$280,497.00							
RW/IME2/SMS/Fitz-Strawberry Waterline Replacement		\$400,199.00							
Strawberry View 3/Shady Lane Waterline Replacement		\$273,151.00							
Strawberry View 1&2 Waterline Replacement	2	\$287,583.00							
Portals 1, 2 & 3 Waterline Replacement	2	\$459,897.00	\$479,700.00	\$10,304.00	\$98,753.20	\$109,057.20	\$370,642.80	22.73%	
Whispering Pines Waterline Replacement + Permit Fee	1	\$32,930.00	\$67,817.49	\$60,758.70	\$7,058.79	\$67,817.49	\$0.00	100.00%	
Cool Pines Phase A Waterline Replacement + Permit Fee	1	\$67,089.00	\$109,185.07	\$90,570.00	\$18,615.07	\$109,185.07	\$0.00	100.00%	
Woodland Heights Phase A, B & C Waterline Replacement+Amend #1	1	\$241,437.00	\$286,700.00	\$202,014.60	\$82,556.87	\$284,571.47	\$2,128.53	99.26%	
Woodland Heights Phase-Combined	1	\$0.00							
Pine Mountain Acres/Philon Waterline Replacement-Removed	1	\$0.00							
White Oak/Cedar Meadows Waterline Replacement+Amendment #1+Permit Fee	1	\$52,889.00	\$225,550.00	\$68,081.45	\$82,012.25	\$150,093.70	\$75,456.30	66.55%	
Hidden Pines Waterline Replacement		\$34,776.00				\$0.00	\$0.00		
Cimmaron Pines Waterline Replacement		\$94,185.00				\$0.00	\$0.00		
Brookview Terrace 1 & 2 Waterline Replacement		\$117,530.00				\$0.00	\$0.00		
Strawberry Mtn Shadows 1&2/Pine Cove Waterline Replacement		\$362,250.00				\$0.00	\$0.00		
Strawberry Mtn Shadows 2 Service Corp Stop Replacement		\$36,018.00				\$0.00	\$0.00		
Milk Ranch Tank - Changed to Strawberry View 3 Tank	2	\$30,090.00				\$0.00	\$0.00		
System Wide Scada	2	\$100,000.00				\$0.00	\$0.00		
System Wide Water Model	2	\$300,000.00	\$300,000.00	\$180,341.47	\$75,256.00	\$255,597.47	\$44,402.53	85.20%	
Strawberry Ranch P2 Deep Well	2	\$199,956.00	\$203,297.72	\$27,677.03	\$19,939.86	\$47,616.89	\$155,680.83	23.42%	
Publication Ads - All Projects	2	\$4,000.00	\$4,000.00	\$0.00	\$3,425.68	\$3,425.68	\$574.32	85.64%	
TOTAL USDA ENGINEERING COSTS									
		\$3,374,077.00	\$1,672,250.28	\$639,747.25	\$387,617.72	\$1,027,364.97	\$648,885.91	61.44%	

WIFA USDA CONSTRUCTION PROJECTS FUNDING FY22 thru FY27

Fiscal Year to Date Thru June 2023

Uses by Budget Item	PER APPROVED	Disbursements	Total Funding to	Remaining
	BUDGET	To Date	Date 6/30/2023	Balance
Construction & Non-Construction	\$17,500,000.00	6/30/2023	Date 6/30/2023	Balance
Total Funding Budget	\$17,500,000.00	\$416,604.12	\$416,604.12	\$17,083,395.88
	PER APPROVED	Funding to	Total Funding to	Remaining
	BUDGET	FYE 6/30/2023	Date 6/30/2023	Balance
WIFA PSWID USDA PROJECTS FUNDING FY21 THRU FY2023				
PROJECT NAME				
Portals 1&2 Waterline Replacement	\$5,058,862.00		\$0.00	\$5,058,862.00
Whispering Pines Waterline Replacement + Permit Fee	\$388,553.00	\$1,240.50	\$1,240.50	\$387,312.50
Cool Pines Phase A Waterline Replacement + Permit Fee	\$737,976.00	\$130,601.37	\$130,601.37	\$607,374.63
Woodland Heights Phase A, B & C Waterline Replacement+Amend #1	\$2,706,977.00	\$263,033.90	\$263,033.90	\$2,443,943.10
White Oak/Cedar Meadows Waterline Replacement+Amendment #1+Permit Fee	\$631,724.00	\$850.00	\$850.00	\$630,874.00
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	\$395,725.77	\$395,725.77	\$14,634,426.23
Other Costs				
Legal Fees	\$116,733.00	\$4,522.06	\$4,522.06	\$112,210.94
Inspection & Construction Management	\$1,101,615.00	\$16,356.29	\$16,356.29	\$1,085,258.71
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	\$20,878.35	\$20,878.35	\$2,448,969.65
Total Funding				
	\$17,500,000.00	\$416,604.12	\$416,604.12	\$17,083,395.88

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 23 CIP Remaining Budget	Project % Complete to Date
						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/WME2/SMS/Fitz-Strawberry Waterline Replacement	\$5,180,368.00	1								\$5,180,368.00	
3	Strawberry View 3/Shady Lane Waterline Replacement	\$3,536,788.00	1								\$3,536,788.00	
4	Strawberry View 1&2 Waterline Replacement	\$3,722,603.00	1								\$3,722,603.00	
5	Portals 1, 2 & 3 Waterline Replacement	\$5,518,768.00	1			\$13,592.00	\$160,140.90			\$173,832.90	\$5,344,935.10	3.15%
6	Whispering Pines Waterline Replacement	\$421,083.00	1			\$51,368.40	\$6,468.79	\$1,480.25		\$69,297.44	\$351,785.56	16.46%
7	Cool Pines Phase A Waterline Replacement	\$805,064.00	1			\$99,433.75	\$9,761.32	\$521,515.29		\$630,700.36	\$174,363.64	78.34%
8	Woodland Heights Phase A Waterline Replacement	\$0.00	1									
9	Woodland Heights Phase B & C Waterline Replacement-Combined-Amen	\$2,948,416.00	1			\$233,471.00	\$51,100.47	\$352,431.98		\$647,003.45	\$2,301,411.55	21.94%
10	Pine Mountain Acres/Pinion 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	\$71,829.85	\$1,422.60		\$161,516.20	\$533,095.80	22.13%
12	Hidden Pines Waterline Replacement	\$450,166.00	1								\$450,166.00	
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	
16	Strawberry Mtn Shadows 1&2/Pine Cove Waterline Replacement	\$4,699,126.00	1								\$4,699,126.00	
16	Strawberry Mtn Shadows 2 Service Corp. Stop Replacement	\$466,233.00	1								\$466,233.00	
	USDA WATERLINE PROJECTS	\$34,682,611.00				\$486,219.00	\$299,281.33	\$886,860.02		\$1,672,360.35	\$33,010,260.65	
17	Milk Ranch Tank	\$306,916.00	1								\$306,916.00	
18	System Wide Seada	\$649,000.00	1								\$649,000.00	
19	System Wide Water Model	\$300,000.00	1			\$181,703.22	\$77,177.75			\$258,880.97	\$41,119.03	86.29%
	USDA OTHER PROJECTS	\$1,154,916.00				\$181,703.22	\$77,177.75	\$0.00		\$258,880.97	\$896,034.03	
1	Strawberry Ranch PZ Deep Well	\$1,969,671.00	2			\$29,678.80	\$18,042.46	\$47,621.26		\$47,621.26	\$1,911,949.74	2.43%
	Publication Ads - All Projects	\$4,000.00	1			\$0.00	\$3,426.68			\$3,426.68	\$674.32	86.64%
		\$1,963,671.00				\$29,678.80	\$21,468.14	\$0.00		\$51,046.94	\$1,912,524.06	
	TOTAL PROJECTS	\$37,801,097.00				\$697,601.02	\$397,927.22	\$886,860.02		\$1,882,278.26	\$35,918,818.74	
	PMC Bank Payoff	\$4,000,000.00					\$0.00	\$0.00		\$3,646,269.09	\$353,730.91	91.16%
	Interim Financing Fees	\$1,196,000.00				\$3,762.00	\$3,940.73	\$0.00		\$7,702.73	\$1,188,297.27	0.64%
	Legal Fees	\$116,733.00				\$13,500.00	\$3,163.00	\$7,834.56		\$24,487.56	\$92,245.44	20.98%

PSMID USDA CIP Program FY21 thru FY25											
Fiscal Year to Date Thru June 2023											
Project #	PROJECT NAME	Approved Project Budget	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 23 CIP Remaining Budget	Project % Complete to Date
	PHASE				Engineering & Other	Engineering & Other	Construction	ALL			
	Single Audit Fees	\$15,000.00				\$3,750.00	\$0.00	\$3,750.00	\$3,750.00	\$11,250.00	25.00%
	Program Management Fees	\$1,316,768.00			\$66,666.77	\$25,281.20	\$32,428.14	\$124,266.14	\$1,192,512.89	\$1,192,512.89	9.44%
	USDA OTHER FEES	\$6,644,601.00			\$3,730,096.86	\$36,104.93	\$40,282.70	\$3,806,464.49	\$2,838,036.51		
	TOTAL PER USDA PROJECT SCHEDULE-ADJUSTED	\$44,445,698.00			\$4,427,597.88	\$434,032.15	\$927,112.72	\$6,788,742.75	\$38,656,855.25		

Pine-Strawberry WID
General Ledger for PSWID - 5/1/2023 to 5/31/2023

Account					Balance
Date	Code	Description	Debit	Credit	
10000 - PNC-Checking - Operations Account					\$2,201,009.25
5/1/2023	APCK	Check # 9355 - MADISON NATIONAL LIFE INS. CO, INC		113.00	2,200,896.25
5/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,200,746.25
5/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,200,596.25
5/1/2023	DEP	Bank Deposit: 8903 - Operations - PNC	691.68		2,201,287.93
5/1/2023	DEP	Bank Deposit: 8904 - Operations - PNC	406.58		2,201,694.51
5/1/2023	DEP	Bank Deposit: 9091 - Operations - PNC	364.51		2,202,059.02
5/2/2023	DEP	Bank Deposit: 8906 - Operations - PNC	408.56		2,202,467.58
5/2/2023	APCK	Check # EPAY - US BANK VOYAGER FLEET SYSTEMS		2,229.70	2,200,237.88
5/3/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,200,087.88
5/3/2023	DEP	Bank Deposit: 8910 - Operations - PNC	1,722.93		2,201,810.81
5/3/2023	DEP	Bank Deposit: 8911 - Operations - PNC	559.59		2,202,370.40
5/3/2023	APCK	Check # AutoEFT - PAYMENTECH		1,277.13	2,201,093.27
5/4/2023	DEP	Bank Deposit: 8913 - Operations - PNC	62.26		2,201,155.53
5/4/2023	DEP	Bank Deposit: 8914 - Operations - PNC	2,159.71		2,203,315.24
5/4/2023	DEP	Bank Deposit: 8915 - Operations - PNC	124.00		2,203,439.24
5/4/2023	DEP	Bank Deposit: 8916 - Operations - PNC	250.00		2,203,689.24
5/5/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,203,539.24
5/5/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	6,346.81		2,209,886.05
5/5/2023	DEP	Bank Deposit: 8922 - Operations - PNC	1,527.59		2,211,413.64
5/5/2023	DEP	Bank Deposit: 8923 - Operations - PNC	119.29		2,211,532.93
5/5/2023	DEP	Bank Deposit: 8924 - Operations - PNC	140.00		2,211,672.93
5/5/2023	APCK	Check # AUTOPAY - ADP, LLC		168.42	2,211,504.51
5/5/2023	APCK	Check # EPAY - XPRESS BILL PAY		1,164.89	2,210,339.62
5/6/2023	DEP	Bank Deposit: 8926 - Operations - PNC	121.72		2,210,461.34
5/7/2023	APCK	Check # AUTOPAY - VERIZON		244.31	2,210,217.03
5/7/2023	DEP	Bank Deposit: 8928 - Operations - PNC	454.13		2,210,671.16
5/8/2023	DEP	Bank Deposit: 8938 - Operations - PNC	60.29		2,210,731.45
5/8/2023	DEP	Bank Deposit: 8939 - Operations - PNC	2,235.67		2,212,967.12
5/8/2023	DEP	Bank Deposit: 8940 - Operations - PNC	1,149.73		2,214,116.85
5/8/2023	DEP	Bank Deposit: 8944 - Operations - PNC	1,065.00		2,215,181.85
5/8/2023	APCK	Check # EPAY - ARIZONA DEPT OF REVENUE-TPT		13,974.05	2,201,207.80
5/9/2023	DEP	Bank Deposit: 9084 - Operations - PNC	1,221.94		2,202,429.74
5/9/2023	DEP	Bank Deposit: 9085 - Operations - PNC	1,692.24		2,204,121.98
5/10/2023	APCK	Check # AUTOPAY - ALLIANT GAS		262.06	2,203,859.92
5/10/2023	DEP	Bank Deposit: 8952 - Operations - PNC	123.59		2,203,983.51
5/10/2023	DEP	Bank Deposit: 8953 - Operations - PNC	4,733.14		2,208,716.65
5/10/2023	DEP	Bank Deposit: 8954 - Operations - PNC	1,649.82		2,210,366.47
5/10/2023	DEP	Bank Deposit: 8960 - Operations - PNC	657.80		2,211,024.27
5/11/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,210,874.27
5/11/2023	APCK	Check # EPAY - GREAT AMERICA FINANCIAL SERVICES		202.77	2,210,671.50
5/11/2023	APCK	Check # EPAY - PNC BANK - CORPORATE CC 8452		4,872.84	2,205,798.66
5/11/2023	APCK	Check # EPAY - APS		10,809.76	2,194,988.90
5/11/2023	DEP	Bank Deposit: 8956 - Operations - PNC	327.59		2,195,316.49
5/11/2023	DEP	Bank Deposit: 8957 - Operations - PNC	3,665.67		2,198,982.16
5/11/2023	DEP	Bank Deposit: 8958 - Operations - PNC	1,785.08		2,200,767.24
5/11/2023	APCK	Check # EPAY - APS		27.07	2,200,740.17
5/12/2023	APCK	Check # EPAY - ADP, LLC		19,604.65	2,181,135.52
5/12/2023	APCK	Check # EPAY - HSA BANK		416.62	2,180,718.90
5/12/2023	APCK	Check # EPAY - AMERICAN FUNDS SERVICE COMPANY, INC		602.74	2,180,116.16
5/12/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	16,021.22		2,196,137.38
5/12/2023	DEP	Bank Deposit: 8966 - Operations - PNC	968.81		2,197,106.19
5/12/2023	DEP	Bank Deposit: 8967 - Operations - PNC	2,351.97		2,199,458.16
5/13/2023	DEP	Bank Deposit: 8969 - Operations - PNC	121.91		2,199,580.07
5/15/2023	APCK	Check # 9356 - Bob Lee & Sons Tree Service		750.00	2,198,830.07
5/15/2023	APCK	Check # 9357 - BOWEN, STEVE		27.69	2,198,802.38
5/15/2023	APCK	Check # 9358 - BRIDGESTONE AMERICAS INC		469.28	2,198,333.10
5/15/2023	APCK	Check # 9359 - CENTRAL ARIZONA PUMP LLC		735.05	2,197,598.05
5/15/2023	APCK	Check # 9360 - DOERNEMAN PINE HARDWARE, LLC		48.97	2,197,549.08
5/15/2023	APCK	Check # 9361 - Dynamic Web Shop - Mike McClellan		229.00	2,197,320.08
5/15/2023	APCK	Check # 9362 - FREEDOM MAILING SERVICES, INC		1,375.76	2,195,944.32
5/15/2023	APCK	Check # 9363 - GILA GENERATOR, LLC		8,386.06	2,187,558.26
5/15/2023	APCK	Check # 9364 - GRIFFIN'S PROPANE, INC.		578.38	2,186,979.88
5/15/2023	APCK	Check # 9365 - HOMESERVE USA - ATTN: BRIAN NELL		6,774.90	2,180,204.98
5/15/2023	APCK	Check # 9366 - INNER BASIN ENVIRONMENTAL, LLC		915.00	2,179,289.98
5/15/2023	APCK	Check # 9367 - LEVELCON-MICRO DESIGN, INC		135.33	2,179,154.65
5/15/2023	APCK	Check # 9368 - MASTER METER, INC.		1,900.00	2,177,254.65
5/15/2023	APCK	Check # 9369 - MID-STATE ASPHALT SERVICES, LLC		2,229.20	2,175,025.45
5/15/2023	APCK	Check # 9370 - MORGAN MOTZ		44.80	2,174,980.65
5/15/2023	APCK	Check # 9371 - MORSE, KELLY DBA YAP Integrated Marketing Solutions		2,040.00	2,172,940.65
5/15/2023	APCK	Check # 9372 - PAYSON CONCRETE & MATERIALS, INC		1,030.25	2,171,910.40
5/15/2023	APCK	Check # 9373 - PAYSON ROUNDUP		237.04	2,171,673.36

**Pine-Strawberry WID
General Ledger for PSWID - 5/1/2023 to 5/31/2023**

Account					Balance
Date	Code	Description	Debit	Credit	
10000 - PNC-Checking - Operations Account (continued)					
5/15/2023	APCK	Check # 9374 - PRUDENTIAL OVERALL SUPPLY		311.39	2,171,361.97
5/15/2023	APCK	Check # 9375 - RECYCLING & LANDFILL MGMT		24.97	2,171,337.00
5/15/2023	APCK	Check # 9376 - ROY HAUGHT EXCAVATING, INC		1,216.87	2,170,120.13
5/15/2023	APCK	Check # 9377 - RURAL ARIZONA GROUP HEALTH TRUST		6,543.22	2,163,576.91
5/15/2023	APCK	Check # 9378 - SIMPLIFIED NETWORKS		150.71	2,163,426.20
5/15/2023	APCK	Check # 9379 - SMARTSYSTEMS, INC		3,362.89	2,160,063.31
5/15/2023	APCK	Check # 9380 - STEVE MITCHELL		2,000.00	2,158,063.31
5/15/2023	APCK	Check # 9381 - STRAWBERRY HOLLOW ASSOCIATION		678.94	2,157,384.37
5/15/2023	APCK	Check # 9382 - USA BLUEBOOK		3,633.35	2,153,751.02
5/15/2023	APCK	Check # 9383 - VALLEY IMAGING SOLUTIONS		140.29	2,153,610.73
5/15/2023	APCK	Check # 9384 - MELISSA DAY-JOHNSON		310.80	2,153,299.93
5/15/2023	APCK	Check # 9385 - ROBERT BLOOM/ROBERTA KRUM		350.51	2,152,949.42
5/15/2023	APCK	Check # 9386 - SOLITUDE TRAILS DWID		707.81	2,152,241.61
5/15/2023	DEP	Bank Deposit: 8972 - Operations - PNC	73.04		2,152,314.65
5/15/2023	DEP	Bank Deposit: 8973 - Operations - PNC	5,712.21		2,158,026.86
5/15/2023	DEP	Bank Deposit: 8974 - Operations - PNC	1,179.29		2,159,206.15
5/16/2023	DEP	Bank Deposit: 8976 - Operations - PNC	621.09		2,159,827.24
5/16/2023	DEP	Bank Deposit: 8977 - Operations - PNC	196.68		2,160,023.92
5/16/2023	APCK	Check # EPAY - HSA BANK		20.00	2,160,003.92
5/17/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,159,853.92
5/17/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,159,703.92
5/17/2023	DEP	Bank Deposit: 8983 - Operations - PNC	2,937.39		2,162,641.31
5/17/2023	DEP	Bank Deposit: 8984 - Operations - PNC	545.28		2,163,186.59
5/18/2023	APCK	Check # AUTOPAY - CENTURY LINK		394.16	2,162,792.43
5/18/2023	DEP	Bank Deposit: 8986 - Operations - PNC	974.53		2,163,766.96
5/18/2023	DEP	Bank Deposit: 8987 - Operations - PNC	819.17		2,164,586.13
5/19/2023	APCK	Check # EPAY - ADP, LLC		168.42	2,164,417.71
5/19/2023	DEP	Bank Deposit: 8989 - Operations - PNC	100.00		2,164,517.71
5/19/2023	DEP	Bank Deposit: 8990 - Operations - PNC	916.89		2,165,434.60
5/19/2023	DEP	Bank Deposit: 8991 - Operations - PNC	1,455.73		2,166,890.33
5/20/2023	DEP	Bank Deposit: 8993 - Operations - PNC	4,885.13		2,171,775.46
5/21/2023	DEP	Bank Deposit: 8995 - Operations - PNC	610.52		2,172,385.98
5/22/2023	DEP	Bank Deposit: 8997 - Operations - PNC	62.65		2,172,448.63
5/22/2023	DEP	Bank Deposit: 8998 - Operations - PNC	2,745.54		2,175,194.17
5/22/2023	DEP	Bank Deposit: 8999 - Operations - PNC	3,090.83		2,178,285.00
5/23/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,178,135.00
5/23/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,177,985.00
5/23/2023	DEP	Bank Deposit: 9010 - Operations - PNC	162.82		2,178,147.82
5/24/2023	DEP	Bank Deposit: 9011 - Operations - PNC	268.37		2,178,416.19
5/24/2023	DEP	Bank Deposit: 9012 - Operations - PNC	1,923.90		2,180,340.09
5/24/2023	DEP	Bank Deposit: 9013 - Operations - PNC	5,918.21		2,186,258.30
5/24/2023	DEP	Bank Deposit: 9015 - Operations - PNC	734.83		2,186,993.13
5/25/2023	APCK	Check # AUTOPAY - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		218.14	2,186,774.99
5/25/2023	DEP	Bank Deposit: 9005 - Operations - PNC	258.86		2,187,033.85
5/25/2023	DEP	Bank Deposit: 9007 - Operations - PNC	3,588.09		2,190,621.94
5/25/2023	DEP	Bank Deposit: 9016 - Operations - PNC	63.58		2,190,685.52
5/25/2023	DEP	Bank Deposit: 9017 - Operations - PNC	2,709.55		2,193,395.07
5/25/2023	DEP	Bank Deposit: 9018 - Operations - PNC	42,336.80		2,235,731.87
5/26/2023	APCK	Check # AUTOPAY - ADP, LLC		46.06	2,235,685.81
5/26/2023	APCK	Check # EFT - ADP, LLC		20,064.92	2,215,620.89
5/26/2023	APCK	Check # EFT - HSA BANK		416.62	2,215,204.27
5/26/2023	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		593.44	2,214,610.83
5/26/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	46,799.11		2,261,409.94
5/26/2023	APCK	Check # Autopay - ADP, LLC		168.42	2,261,241.52
5/26/2023	DEP	Bank Deposit: 9022 - Operations - PNC	121.41		2,261,362.93
5/27/2023	DEP	Bank Deposit: 9024 - Operations - PNC	59.59		2,261,422.52
5/28/2023	APCK	Check # AUTOPAY - WASTE MANAGEMENT OF ARIZONA, INC.		183.14	2,261,239.38
5/29/2023	DEP	Bank Deposit: 9027 - Operations - PNC	200.00		2,261,439.38
5/30/2023	DEP	Bank Deposit: 9029 - Operations - PNC	840.64		2,262,280.02
5/30/2023	DEP	Bank Deposit: 9030 - Operations - PNC	1,205.43		2,263,485.45
5/31/2023	APCK	Check # EFT - HOME DEPOT		2,582.43	2,260,903.02
5/31/2023	APCK	Check # EFT - OPTIMUM Business		191.18	2,260,711.84
5/31/2023	APCK	Check # 9387 - AETNA LIFE INSURANCE COMPANY		263.21	2,260,448.63
5/31/2023	APCK	Check # 9388 - ALLEN, KRISTIE		103.40	2,260,345.23
5/31/2023	APCK	Check # 9389 - ARIZONA WATERWORKS SUPPLY		2,332.12	2,258,013.11
5/31/2023	APCK	Check # 9390 - BOWEN, STEVE		24.50	2,257,988.61
5/31/2023	APCK	Check # 9392 - Cerna, Alonso J		29.49	2,257,959.12
5/31/2023	APCK	Check # 9393 - DANA KEPNER COMPANY, INC		6,053.84	2,251,905.28
5/31/2023	APCK	Check # 9394 - ELLIS, JAMES		55.65	2,251,849.63
5/31/2023	APCK	Check # 9395 - GEO-LOGIC ASSOCIATES		275.00	2,251,574.63

**Pine-Strawberry WID
General Ledger for PSWID - 5/1/2023 to 5/31/2023**

Account		Description	Debit	Credit	Balance
Date	Code				
10000 - PNC-Checking - Operations Account (continued)					
5/31/2023	APCK	Check # 9396 - INNER BASIN ENVIRONMENTAL, LLC		265.00	2,251,309.63
5/31/2023	APCK	Check # 9397 - MOYES SELLERS & HENDRICKS		3,931.50	2,247,378.13
5/31/2023	APCK	Check # 9398 - PAYSON CARQUEST		81.32	2,247,296.81
5/31/2023	APCK	Check # 9399 - PAYSON ROUNDUP		131.68	2,247,165.13
5/31/2023	APCK	Check # 9400 - PNC BANK		202.75	2,246,962.38
5/31/2023	APCK	Check # 9401 - PSWID-Petty Cash		165.25	2,246,797.13
5/31/2023	APCK	Check # 9402 - VALLEY IMAGING SOLUTIONS		588.07	2,246,209.06
5/31/2023	APCK	Check # 9403 - VERMEER		5,314.55	2,240,894.51
5/31/2023	APCK	Check # 9404 - WORTMAN, JACOB KYLE		23.51	2,240,871.00
5/31/2023	APCK	Check # 9406 - Dynamic Web Shop - Mike McClellan		1,025.00	2,239,846.00
5/31/2023	APCK	Check # EFT - QUEST DIAGNOSTICS		69.30	2,239,776.70
5/31/2023	BREE	Operations - PNC - Account Analysis Fees		775.47	2,239,001.23
5/31/2023	APCK	Check # AutoEFT - OPTIMUM Business		191.18	2,238,810.05
5/31/2023	APCK	VOID - Check # EFT - OPTIMUM Business	191.18		2,239,001.23
5/31/2023	APCK	Check # AutoEFT - OPTIMUM Business		191.18	2,238,810.05
5/31/2023	APCK	VOID - Check # AutoEFT - OPTIMUM Business	191.18		2,239,001.23
5/31/2023	APCK	VOID - Check # 9400 - PNC BANK	202.75		2,239,203.98
5/31/2023	APCK	Check # 9400 - PNC BANK		202.75	2,239,001.23
5/31/2023	APCK	VOID - Check # 9397 - MOYES SELLERS & HENDRICKS	3,931.50		2,242,932.73
5/31/2023	APCK	Check # 9397 - MOYES SELLERS & HENDRICKS		3,931.50	2,239,001.23
5/31/2023	APCK	Check # 9391 - CENTRAL ARIZONA PUMP LLC		33,517.98	2,205,483.25
			\$193,924.60	(\$189,450.60)	\$2,205,483.25
10001 - Gila County Warrant Acct Chase					
5/31/2023	DEP	Bank Deposit: 9081 - Gila County Warrant Acct - Chase	44,707.56		\$356,315.85
5/31/2023	DEP	Bank Deposit: 9082 - Gila County Warrant Acct - Chase	383.97		401,023.41
5/31/2023	DEP	Bank Deposit: 9083 - Gila County Warrant Acct - Chase	3.49		401,407.38
			\$45,095.02		401,410.87
10003 - PNC-Restricted Cust. Sec Dep					
5/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		\$314,074.14
5/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		314,224.14
5/3/2023	BKTR	Bank Transfer from Operations - PNC	150.00		314,374.14
5/5/2023	BKTR	Bank Transfer from Operations - PNC	150.00		314,524.14
5/11/2023	BKTR	Bank Transfer from Operations - PNC	150.00		314,674.14
5/15/2023	APCK	Check # 2959 - JAQUITH, ERIC		22.28	314,824.14
5/15/2023	APCK	Check # 2960 - NOTH, DONNA & CHRISTOPHER		42.19	314,801.86
5/15/2023	APCK	Check # 2961 - TOMERLIN, DANNY & KACIE		94.81	314,759.67
5/17/2023	BKTR	Bank Transfer from Operations - PNC	150.00		314,664.86
5/17/2023	BKTR	Bank Transfer from Operations - PNC	150.00		314,814.86
5/23/2023	BKTR	Bank Transfer from Operations - PNC	150.00		314,964.86
5/23/2023	BKTR	Bank Transfer from Operations - PNC	150.00		315,114.86
5/31/2023	APCK	Check # 2962 - ELLIS, JAMES		58.92	315,264.86
5/31/2023	APCK	Check # 2963 - HEEKIN, DAVID		6.83	315,205.94
5/31/2023	APCK	Check # 2964 - KANE, VICKY		116.11	315,199.11
5/31/2023	APCK	Check # 2965 - MARWAH, DHARMINDER		92.91	315,083.00
5/31/2023	APCK	Check # 2966 - PRUDEN, ERNEST & NANCY		42.69	314,990.09
5/31/2023	APCK	Check # 2967 - TOMERLIN, BUCK AND MARILYN		32.52	314,947.40
			\$1,350.00	(\$509.26)	\$314,914.88
10005 - Petty Cash					
					\$200.00
10006 - Cash Drawer					
					\$200.00
10007 - PNC-Public Funds Interest Checking-USDA					
5/31/2023	BREE	USDA Public Funds PNC - Interest Payment	536.70		\$246,254.65
			\$536.70		246,791.35
					\$246,791.35
10011 - PNC-MM-Reserve Funds Acct					
5/31/2023	BREE	MM Reserve Acct - PNC - Interest Payment	551.52		\$253,058.44
			\$551.52		253,609.96
					\$253,609.96
10014 - PNC-WIFA Operations Acct					
5/5/2023	APCK	Check # 1376 - EUSI, LLC		4,123.95	165,129.97
5/5/2023	APCK	Check # 1377 - GEO-LOGIC ASSOCIATES		337.75	164,792.22
5/5/2023	APCK	Check # 1378 - MOYES SELLERS & HENDRICKS		2,083.56	162,708.66
5/5/2023	APCK	Check # 1380 - SUNRISE ENGINEERING, INC		1,156.25	161,552.41
5/5/2023	APCK	Check # 1381 - SUNRISE ENGINEERING, INC		1,537.50	160,014.91
5/5/2023	APCK	Check # 1383 - SUNRISE ENGINEERING, INC		497.00	159,517.91
5/5/2023	APCK	Check # 1384 - SUNRISE ENGINEERING, INC		290.00	159,227.91
5/5/2023	APCK	Check # 1382 - SUNRISE ENGINEERING, INC		3,952.25	155,275.66
5/5/2023	APCK	Check # 1385 - SUNRISE ENGINEERING, INC		1,594.00	153,681.66
5/5/2023	APCK	Check # 1379 - PAYSON ROUNDUP		563.03	153,118.63

**Pine-Strawberry WID
General Ledger for PSWID - 5/1/2023 to 5/31/2023**

Account		Description	Debit	Credit	Balance
Date	Code				
10014 - PNC-WIFA Operations Acct (continued)					
5/8/2023	DEP	Bank Deposit: 8962 - WIFA Operations Acct	7,984.53		161,103.16
5/8/2023	DEP	Bank Deposit: 8963 - WIFA Operations Acct	8,150.76		169,253.92
5/26/2023	DEP	Bank Deposit: 9043 - WIFA Operations Acct	390,855.22		560,109.14
5/26/2023	DEP	Bank Deposit: 9044 - WIFA Operations Acct	5,261.20		565,370.34
5/31/2023	APCK	Check # 1386 - EUSI, LLC		4,123.95	561,246.39
5/31/2023	APCK	Check # 1387 - MOUNTAIN HIGH EXCAVATING, LLC		119,481.60	441,764.79
5/31/2023	APCK	Check # 1388 - MOUNTAIN HIGH EXCAVATING, LLC		252,491.40	189,273.39
5/31/2023	APCK	Check # 1389 - MOYES SELLERS & HENDRICKS		1,881.50	187,391.89
5/31/2023	APCK	Check # 1390 - SUNRISE ENGINEERING, INC		374.40	187,017.49
5/31/2023	APCK	Check # 1391 - SUNRISE ENGINEERING, INC		851.05	186,166.44
5/31/2023	APCK	Check # 1392 - SUNRISE ENGINEERING, INC		4,035.75	182,130.69
5/31/2023	APCK	Check # 1393 - SUNRISE ENGINEERING, INC		743.50	181,387.19
5/31/2023	APCK	Check # 1394 - SUNRISE ENGINEERING, INC		10,829.77	170,557.42
5/31/2023	APCK	Check # 1395 - SUNRISE ENGINEERING, INC		2,335.00	168,222.42
5/31/2023	APCK	Check # 1396 - SUNRISE ENGINEERING, INC		850.00	167,372.42
			\$412,251.71	(\$414,133.21)	\$167,372.42
10015 - PNC-WIFA Reserve Restricted Acct					
5/31/2023	BREE	WIFA Reserve Acct - Interest Payment	1,338.71		\$614,242.62
			\$1,338.71		\$615,581.33
					\$615,581.33
10100 - Xpress Bill Pay Clearing					
5/1/2023	DEP	Bank Deposit: 8905 - Xpress Bill Pay - Clearing	2,168.83		\$1,413.89
5/2/2023	DEP	Bank Deposit: 8907 - Xpress Bill Pay - Clearing	815.69		3,582.72
5/3/2023	DEP	Bank Deposit: 8912 - Xpress Bill Pay - Clearing	1,948.40		4,398.41
5/4/2023	DEP	Bank Deposit: 8917 - Xpress Bill Pay - Clearing	1,849.53		6,346.81
5/5/2023	BKTR	Bank Transfer to Operations - PNC		6,346.81	8,196.34
5/5/2023	DEP	Bank Deposit: 8925 - Xpress Bill Pay - Clearing	2,439.68		1,849.53
5/6/2023	DEP	Bank Deposit: 8927 - Xpress Bill Pay - Clearing	308.71		4,289.21
5/7/2023	DEP	Bank Deposit: 8929 - Xpress Bill Pay - Clearing	284.15		4,597.92
5/8/2023	DEP	Bank Deposit: 8941 - Xpress Bill Pay - Clearing	2,267.25		4,882.07
5/9/2023	DEP	Bank Deposit: 8943 - Xpress Bill Pay - Clearing	4,941.38		7,149.32
5/10/2023	DEP	Bank Deposit: 8955 - Xpress Bill Pay - Clearing	3,930.52		12,090.70
5/11/2023	DEP	Bank Deposit: 8959 - Xpress Bill Pay - Clearing	3,723.89		16,021.22
5/12/2023	BKTR	Bank Transfer to Operations - PNC		16,021.22	19,745.11
5/12/2023	DEP	Bank Deposit: 8968 - Xpress Bill Pay - Clearing	2,271.72		3,723.89
5/13/2023	DEP	Bank Deposit: 8970 - Xpress Bill Pay - Clearing	183.29		5,995.61
5/14/2023	DEP	Bank Deposit: 8971 - Xpress Bill Pay - Clearing	57.79		6,178.90
5/15/2023	DEP	Bank Deposit: 8975 - Xpress Bill Pay - Clearing	2,635.11		6,236.69
5/16/2023	DEP	Bank Deposit: 8978 - Xpress Bill Pay - Clearing	3,457.38		8,871.80
5/17/2023	DEP	Bank Deposit: 8985 - Xpress Bill Pay - Clearing	2,566.78		12,329.18
5/18/2023	DEP	Bank Deposit: 8988 - Xpress Bill Pay - Clearing	2,124.31		14,895.96
5/19/2023	DEP	Bank Deposit: 8992 - Xpress Bill Pay - Clearing	2,526.66		17,020.27
5/20/2023	DEP	Bank Deposit: 8994 - Xpress Bill Pay - Clearing	5,639.16		19,546.93
5/21/2023	DEP	Bank Deposit: 8996 - Xpress Bill Pay - Clearing	1,392.70		25,186.09
5/22/2023	DEP	Bank Deposit: 9000 - Xpress Bill Pay - Clearing	5,696.81		26,578.79
5/24/2023	DEP	Bank Deposit: 9014 - Xpress Bill Pay - Clearing	7,768.76		32,275.60
5/25/2023	DEP	Bank Deposit: 9008 - Xpress Bill Pay - Clearing	6,754.75		40,044.36
5/25/2023	DEP	Bank Deposit: 9019 - Xpress Bill Pay - Clearing	36,970.24		46,799.11
5/26/2023	BKTR	Bank Transfer to Operations - PNC		46,799.11	83,769.35
5/26/2023	DEP	Bank Deposit: 9023 - Xpress Bill Pay - Clearing	286.60		36,970.24
5/27/2023	DEP	Bank Deposit: 9025 - Xpress Bill Pay - Clearing	139.93		37,256.84
5/28/2023	DEP	Bank Deposit: 9026 - Xpress Bill Pay - Clearing	169.37		37,396.77
5/29/2023	DEP	Bank Deposit: 9028 - Xpress Bill Pay - Clearing	137.33		37,566.14
5/30/2023	DEP	Bank Deposit: 9031 - Xpress Bill Pay - Clearing	517.31		37,703.47
5/31/2023	DEP	Bank Deposit: 9045 - Xpress Bill Pay - Clearing	1,238.82		38,220.78
			\$107,212.85	(\$69,167.14)	\$39,459.60
10102 - Gain/Loss on Disposal of Assets					
					(\$69,953.68)
10107 - WIFA Interest					
					\$19,207.06
10108 - WIFA Finance Charges					
					\$47,699.66
10110 - USDA Interest					
					(\$773.57)
10111 - Right-to-Use Lease Interest					
5/15/2023	LTDP	Building Lease	145.29		\$2,151.88
5/15/2023	LTDP	Land Lease	37.10		2,297.17
			\$182.39		2,334.27
					\$2,334.27

Pine-Strawberry WID
Standard Financial Report
PSWID - 05/01/2023 to 05/31/2023
91.67% of the fiscal year has expired

	May Actual	2023 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	4,474.00	2,205,483.25
10001 Gila County Warrant Acct Chase	45,095.02	401,410.87
10003 PNC-Restricted Cust. Sec Dep	840.74	314,914.88
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-Public Funds Interest Checking-USDA	536.70	246,791.35
10011 PNC-MM-Reserve Funds Acct	551.52	253,609.96
10014 PNC-WIFA Operations Acctnt	(1,881.50)	167,372.42
10015 PNC-WIFA Reserve Restricted Acctnt	1,338.71	615,581.33
10100 Xpress Bill Pay Clearing	38,045.71	39,459.60
Total Cash and cash equivalents	89,000.90	4,245,023.66
Receivables		
12006 Accounts Receivable	(2,405.71)	213,965.22
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(3.49)	7,248.71
Total Receivables	(2,409.20)	216,411.60
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	(3,266.35)	24,079.93
16000 Inventory-Parts in Warehouse	0.00	294,412.27
Total Other current assets	(3,266.35)	319,391.80
Total Current Assets	83,325.35	4,780,827.06
Non-Current Assets		
Capital assets		
Work in Process		
16020 PSWID Construction in Progress	51,709.81	346,013.21
16030 USDA Construction in Progress	578,567.80	2,142,473.66
Total Work in Process	630,277.61	2,488,486.87
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	0.00	610,840.79
16620 Computers Hardware & Software	0.00	53,078.91
Total Property	0.00	14,776,672.11
Accumulated depreciation		
17210 AccDpn Buildings	1,929.38	80,726.64
17310 AccDpn Leasehold Improvements	463.13	10,590.06
17410 AccDpn Infrastructure	46,805.36	4,037,888.87
17610 AccDpn Vehicles & Equipment	6,763.99	290,927.92
17620 AccDpn Computers Hardware & Software	677.94	45,846.97
Total Accumulated depreciation	56,639.80	4,465,980.46
Total Capital assets	573,637.81	12,799,178.52
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(437,526.20)
14007 Right-to-Use Lease	0.00	94,612.12
14007A Amortization of Leases	(1,785.97)	(41,558.26)
Total Other non-current assets	(4,405.89)	873,079.66
Total Non-Current Assets	569,231.92	13,672,258.18
Total Assets:	652,557.27	18,453,085.24
Liabilities and Fund Equity:		
Liabilities:		
Accounts payable		

Pine-Strawberry WID
Standard Financial Report
PSWID - 05/01/2023 to 05/31/2023
91.67% of the fiscal year has expired

	May Actual	2023 YTD Actual
20000 Accounts Payable	141,048.87	597,753.54
Total Accounts payable	141,048.87	597,753.54
Other Current Liabilities		
24001 Compensated PTO	0.00	13,535.88
24101 Refundable Customer Deposits	435.00	295,542.54
25500 Sales Tax Payable	(853.40)	13,263.92
25510 Retention Payable	38,955.55	38,955.55
25511 ACC/CRI/HIP	0.03	0.03
25512 SHORT TERM DISABILITY	13.40	13.40
Total Other Current Liabilities	38,550.58	361,311.32
Long-term liabilities		
25005 WIFA Note Payable	0.00	6,357,988.49
25006 WIFA/USDA Design Loan Payable	13,245.73	1,027,364.97
25007 USDA Note Payable	0.00	3,761,679.22
25008 WIFA/USDA Construction Loan Payable	399,005.98	416,604.12
25513 Right-To-Use Leases	(1,817.61)	56,798.01
Total Long-term liabilities	410,434.10	11,620,434.81
Total Liabilities:	590,033.55	12,579,499.67
Fund Balance		
Net income		
30000 Retained Earnings	62,523.72	5,873,585.57
Total Net income	62,523.72	5,873,585.57
Total Fund Balance	62,523.72	5,873,585.57
Total Liabilities and Fund Equity:	652,557.27	18,453,085.24
Total Net Position	0.00	0.00

Pine-Strawberry WID
Standard Financial Report
PSWID - 05/01/2023 to 05/31/2023
91.67% of the fiscal year has expired

	May Actual	2023 YTD Actual	2023 Budget	Budget Remaining
Income or Expense				
Income From Operations:				
Operating income				
Water Fees				
50201 Water Base Fees	164,767.88	1,951,834.02	2,125,230.00	173,395.98
50201A Excess Gallon Fees-Tier 1	8,027.99	77,852.83	91,504.00	13,651.17
50201B Excess Gallon Fees-Tier 2	7,010.68	55,639.35	73,108.00	17,468.65
50201C Excess Gallon Fees-Tier 3	8,649.04	64,803.05	81,142.00	16,338.95
50201D Excess Gallon Fees-Tier 4	11,794.86	125,138.71	154,016.00	28,877.29
Total Water Fees	200,250.45	2,275,267.96	2,525,000.00	249,732.04
Property Tax				
50300 Property Tax Levy	44,707.56	910,631.63	926,351.00	15,719.37
Total Property Tax	44,707.56	910,631.63	926,351.00	15,719.37
Other Water Fees				
50200 Misc Other Fees	364.51	713.96	606.00	(107.96)
50202 Establishment Fee-Water	1,000.00	15,800.00	13,626.00	(2,174.00)
50203 Lateral Fee	0.00	7,550.00	6,307.00	(1,243.00)
50204 Turn H2O OFF/ON Cust Request	0.00	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	500.00	638.00	138.00
50208 Meter Re-Installation	0.00	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	1,364.51	36,680.93	28,540.00	(8,140.93)
Miscellaneous Fees				
50101 Late Fees	1,322.85	19,623.31	12,544.00	(7,079.31)
50102 NSF Checks	30.00	750.00	916.00	166.00
Total Miscellaneous Fees	1,352.85	20,373.31	13,460.00	(6,913.31)
Total Operating income	247,675.37	3,242,953.83	3,493,351.00	250,397.17
Operating expense				
Administration				
Other Admin Expenses				
60003.1 Admin Other - Bank Charges	775.47	9,208.26	10,466.00	1,257.74
60003.2 Admin Other - Insurance General	1,541.50	17,493.43	23,562.00	6,068.57
60003.3 Admin Other - Postage-General (Not Billings)	50.00	1,349.15	1,021.00	(328.15)
60003.4 Admin Other - Dues and Subscriptions	152.99	1,006.39	1,245.00	238.61
60003.5 Admin Other - Travel/Meal/Training	360.15	786.45	2,520.00	1,733.55
60003.6 Admin Other - Supplies/Printing-Admin	1,396.07	8,737.11	20,241.00	11,503.89
Total Other Admin Expenses	4,276.18	38,560.79	59,055.00	20,474.21
Outside Source Fees				
60002.1 Outside Source - On Line Billing Portal	1,170.33	12,924.67	15,950.00	3,025.33
60002.3 Outside Source - Merchant Credit Card Fees	1,277.13	14,451.22	16,550.00	2,098.78
60002.6 Outside Source - Drug Testing	69.30	314.90	360.00	45.10
60002.8 Outside Source - Mailings-Customer Billings	1,935.76	14,452.85	15,968.00	1,515.15
60002.92 Outside Source - Public Notices	100.00	4,503.10	2,659.00	(1,844.10)
60002.94 Outside Source - Website Maintenance	1,025.00	8,454.00	12,057.00	3,603.00
60002.95 Outside Source - Advertisements	229.85	2,313.09	2,316.00	2.91
Total Outside Source Fees	5,807.37	57,413.83	65,860.00	8,446.17
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.	570.51	8,347.90	6,206.00	(2,141.90)
60001.3 Admin Office - Small Equipment / Furniture	2,523.64	7,124.41	10,375.00	3,250.59
60001.4 Admin Office - Telephone/Ans. Serv./Internet	791.44	7,232.78	10,334.00	3,101.22
60001.5 Admin Office-Janitorial/Trash/Security/Maintenance	209.39	3,732.11	7,348.00	3,615.89
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 - 05/01/2023 to 05/31/2023
91.67% of the fiscal year has expired

	May Actual	2023 YTD Actual	2023 Budget	Budget Remaining
60001.8 Admin Office - Computer/Software/IT Expenses	3,670.33	53,092.17	64,000.00	10,907.83
Total Administration Office Expenses	7,765.31	80,051.03	129,598.00	49,546.97
Admin Employer Taxes and Benefits				
6009A Admin - Employment Taxes-SS	640.32	10,225.19	18,840.00	8,614.81
6009B Admin - Employment Taxes-Med	149.76	2,391.39	3,946.00	1,554.61
6009C Admin - Employment Taxes-FUTA	14.74	229.14	368.00	138.86
6009D Admin - Employment Taxes-SUTA	12.78	218.41	551.00	332.59
6009E Admin - Workmens Comp Insurance	17.90	186.25	257.00	70.75
6009F Admin - Employer Insurance Benefit Liability	2,540.88	26,557.62	38,190.00	11,632.38
6009G Admin - Payroll Processing Fees/ADP	382.90	4,400.32	5,906.00	1,505.68
6009H Admin - Retirement Benefit-Admin	188.95	3,762.82	6,588.00	2,825.18
6009I Admin - HSA Benefit-Admin	249.96	2,666.24	3,457.00	790.76
Total Admin Employer Taxes and Benefits	4,198.19	50,637.38	78,103.00	27,465.62
Administrative Labor				
60004.3 Admin Labor - Accounting Assistant	4,171.47	45,033.30	51,041.00	6,007.70
60004.4 Admin Labor - C S Rep 1	2,457.00	26,530.71	38,606.00	12,075.29
60004.7 Admin Labor - Accountant	4,465.44	49,917.86	55,913.00	5,995.14
60004.8 Admin Labor - Field Ops & Maint. Supervisor	0.00	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	11,093.91	166,502.57	242,384.00	75,881.43
Total Administration	33,140.96	393,185.60	575,000.00	181,814.40
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	0.00	3,319.47	4,646.00	1,326.53
70004.2 ADMIN - Legal Fees - General	8,304.00	34,570.50	42,645.00	8,074.50
70005 ADMIN - Public Communications	0.00	0.00	2,636.00	2,636.00
70006 ADMIN - Supplies	0.00	38.32	546.00	507.68
70008 ADMIN - Travel and Meals	24.50	177.10	267.00	89.90
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.	8,328.50	61,847.39	72,000.00	10,152.61
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	0.00	480.01	564.00	83.99
80008.6 Ops Prof Svc - Generator Maintenance/Repair	0.00	11,394.15	11,537.00	142.85
80008.7 Ops Prof Svc- Engineering	275.00	11,796.68	1,500.00	(10,296.68)
80008.8 Ops Prof Svc - Electrical Work/Outside Services	1,216.87	16,356.37	1,500.00	(14,856.37)
80008.9 Ops Prof Svc - Consulting	0.00	800.00	2,341.00	1,541.00
Total Professional Services	1,491.87	50,732.07	23,827.00	(26,905.07)
Field Expenses				
80040.1 Field Exp - Storage Unit	0.00	600.00	665.00	65.00
80040.2 Field Exp - Equipment Rental-Field	741.60	741.60	2,242.00	1,500.40
80040.3 Field Exp - Tools/Field Expense	3,987.25	35,361.91	38,502.00	3,140.09
80040.4 Field Exp - Water/Supplies for Outages	0.00	0.00	274.00	274.00
80040.5 Field Exp - Landscape/Firewise	677.15	4,907.33	8,585.00	3,677.67
80040.6 Field Exp - Equipment	4,546.20	8,524.05	10,098.00	1,573.95
Total Field Expenses	9,952.20	50,134.89	60,366.00	10,231.11
Field Office Expenses				
80037.1 Field Office - Phone/Electric/Water	155.69	1,475.29	8,738.00	7,262.71
80037.1B Field Office - Subscriptions	141.67	424.99	0.00	(424.99)
80037.2 Field Office - Supplies	0.00	1,819.51	2,785.00	965.49
80037.3 Field Office - Janitorial/Trash	0.00	327.88	1,536.00	1,208.12
80037.4 Field Office - Certification/Training Expenses	179.99	3,105.75	2,635.00	(470.75)
80037.5 Field Office - Repairs & Maintenance	0.00	33.00	715.00	682.00
80037.7 Field Office - Cell Phones & Communications	58.01	2,307.26	2,415.00	107.74
80037.8 Field Office - Mileage/Meals/Travel/Gear	750.87	7,344.87	3,948.00	(3,396.87)
Total Field Office Expenses	1,286.23	16,838.55	22,772.00	5,933.45
Field Vehicle & Equipment Costs				

Pine-Strawberry WID
Standard Financial Report
PSWID - 05/01/2023 to 05/31/2023
91.67% of the fiscal year has expired

	May Actual	2023 YTD Actual	2023 Budget	Budget Remaining
80036.1 Autos & Eqpt - Fuel Expense	2,941.34	32,038.26	36,050.00	4,011.74
80036.2 Autos & Eqpt - Maintain & Repair	258.82	3,302.26	1,475.00	(1,827.26)
80036.20 Autos & Equip- Maint- Bobcat E60	0.00	4,795.50	245.00	(4,550.50)
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	5,314.55	7,999.17	10,194.00	2,194.83
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	2,333.69	755.00	(1,578.69)
80036.23 Autos & Eqpt - Maint - 2018 F-350 VIN 5957	0.00	1,195.73	3,129.00	1,933.27
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	4,014.26	2,023.00	(1,991.26)
80036.31 Autos & Eqpt - Maint - 2019 Nissan Frontier 6552	0.00	332.90	500.00	167.10
80036.32 Autos & Eqpt - Maint - 2022 F-350XL	0.00	2,759.58	0.00	(2,759.58)
80036.5 Autos & Eqpt - Insurance Fees	811.42	8,441.40	8,123.00	(318.40)
Total Field Vehicle & Equipment Costs	9,326.13	75,321.45	80,216.00	4,894.55
Wells, Tanks, Infrastructure				
Water Share All				
80007.1 Water Share - Agreements	1,123.98	20,607.35	24,990.00	4,382.65
80007.2 Water Share - Electricity	724.85	15,978.77	20,058.00	4,079.23
80007.3 Water Share - Improvements/Parts/Maintenance	235.05	10,470.14	24,463.00	13,992.86
Total Water Share All	2,083.88	47,056.26	69,511.00	22,454.74
Well Expense All				
80004.1 Well - Labor	900.00	1,940.00	1,000.00	(940.00)
80004.5 Well - Chemicals/Supplies Water	638.13	9,646.41	12,107.00	2,460.59
Total Well Expense All	1,538.13	11,586.41	13,107.00	1,520.59
Environmental				
80005.1 Environ - Testing Lab/Regulatory Fees H2O	265.00	5,185.00	4,770.00	(415.00)
80005.2 Environ - Licenses/Permits/Fees	74.04	9,330.77	9,940.00	609.23
Total Environmental	339.04	14,515.77	14,710.00	194.23
Infrastructure All				
80002.1 Infrastructure - Asphalt-Landscape Repairs	1,432.73	102,295.76	49,062.00	(53,233.76)
80002.2 Infrastructure - Meters & Meter Related Expenses	0.00	1,900.00	20,284.00	18,384.00
80002.3 Infrastructure - Pumps/Motors/Etc.	0.00	6,372.03	10,197.00	3,824.97
80002.5 Infrastructure - Hydrant Expenses	0.00	3,186.17	0.00	(3,186.17)
80002.6 Infrastructure - Pipe/Related Expenses	8,491.24	133,764.30	95,457.00	(38,307.30)
Total Infrastructure All	9,923.97	247,518.26	175,000.00	(72,518.26)
Tanks All				
80003.2 Tanks - Level Monitoring	154.00	1,695.33	2,680.00	984.67
80003.3 Tanks - Telephones-Pumps	394.16	4,335.88	6,871.00	2,535.12
80003.4 Tanks - Monitoring Equipment	0.00	0.00	650.00	650.00
Total Tanks All	548.16	6,031.21	10,201.00	4,169.79
Other				
80001.1 Wells-Tanks-Booster:Electricity Wells	10,210.39	89,319.04	112,629.00	23,309.96
80001.2 Wells-Tanks-Boosters: Propane	21.32	2,863.80	3,279.00	415.20
80001.3 Wells-Tanks-Boosters: Parts	4,919.81	8,071.14	50,213.00	42,141.86
80001.4 Wells-Tanks-Boosters: General Engineering	500.00	1,483.63	1,350.00	(133.63)
Total Other	15,651.52	101,737.61	167,471.00	65,733.39
Total Wells, Tanks, Infrastructure	30,084.70	428,445.52	450,000.00	21,554.48
Field Labor & Employer Taxes/Benefits				
Field Labor				
80010.01 Field - Utility Operator 1	3,191.75	39,620.12	42,194.00	2,573.88
80010.02 Field - Utility Operator 2	4,103.13	15,612.51	0.00	(15,612.51)
80010.03 Field - Utility Operator 3	5,224.00	61,173.85	78,370.00	17,196.15
80010.04 Field - Utility Operator 4	2,488.50	32,942.82	51,050.00	18,107.18
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	4,071.50	36,102.57	45,146.00	9,043.43
80010.13 Field - Utility Operator 13	0.00	38,872.27	53,594.00	14,721.73

Pine-Strawberry WID
Standard Financial Report
PSWID - 05/01/2023 to 05/31/2023
91.67% of the fiscal year has expired

	May Actual	2023 YTD Actual	2023 Budget	Budget Remaining
80010.14 Field - Utility Operator 14	4,626.57	55,693.36	59,612.00	3,918.64
80010.15 Field - Utility Operator 15	4,706.83	50,501.29	46,713.00	(3,788.29)
Total Field Labor	28,412.28	347,905.56	423,339.00	75,433.44
Field Employer Taxes & Benefits				
80009A Field - Employment Taxes-SS	1,704.74	21,473.47	28,247.00	6,773.53
80009B Field - Employment Taxes-Med	398.70	5,022.10	6,606.00	1,583.90
80009C Field - Employment Taxes-FUTA	58.52	410.26	517.00	106.74
80009D Field - Employment Taxes-SUTA	50.70	391.97	735.00	343.03
80009E Field - Workmens Comp Insurance	653.86	6,846.58	9,500.00	2,653.42
80009F Field - Employer Insurance Benefit Liability	2,486.82	46,216.56	70,901.00	24,684.44
80009G.2 Field - Cont Education	0.00	(199.99)	0.00	199.99
80009H Field - Retirement Benefit Liability	295.51	6,066.82	4,229.00	(1,837.82)
80009I Field - HSA Benefit	333.28	5,415.80	5,926.00	510.20
Total Field Employer Taxes & Benefits	5,982.13	91,643.57	126,661.00	35,017.43
Total Field Labor & Employer Taxes/Benefits	34,394.41	439,549.13	550,000.00	110,450.87
Total Operations	86,535.54	1,061,021.61	1,187,181.00	126,159.39
Depreciation Expense				
Depreciation Expense-Operations				
80050 Depreciation Expense-Operations	55,961.86	600,859.77	521,876.00	(78,983.77)
Total Depreciation Expense-Operations	55,961.86	600,859.77	521,876.00	(78,983.77)
Depreciation Expense-Admin				
60030 Depreciation Expense-Admin	677.94	7,857.84	8,560.00	702.16
60030A Amortized Deferred Acq Charges	2,619.92	28,819.12	28,819.00	(0.12)
60030B Amortized Right-to-Use Leases	1,785.97	19,645.67	0.00	(19,645.67)
Total Depreciation Expense-Admin	5,083.83	56,322.63	37,379.00	(18,943.63)
Total Depreciation Expense	61,045.69	657,182.40	559,255.00	(97,927.40)
Total Operating expense	189,050.69	2,173,237.00	2,393,436.00	220,199.00
Total Income From Operations:	58,624.68	1,069,716.83	1,099,915.00	30,198.17
Non-Operating Items:				
Non-operating income				
50401 Accounting Credit	143.27	1,536.38	1,246.00	(290.38)
50403 Interest-Property Taxes	383.97	2,713.95	1,242.00	(1,471.95)
50411 Restitution Payments	1,127.26	12,125.74	12,070.00	(55.74)
50412 Interest-Public Funds/WIFA Reserve Accounts	2,426.93	16,910.85	25.00	(16,885.85)
Total Non-operating income	4,081.43	33,286.92	14,583.00	(18,703.92)
Non-operating expense				
10102 Gain/Loss on Disposal of Assets	0.00	(69,953.68)	0.00	69,953.68
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	182.39	2,334.27	0.00	(2,334.27)
Total Non-operating expense	182.39	(1,486.26)	0.00	1,486.26
Total Non-Operating Items:	3,899.04	34,773.18	14,583.00	(20,190.18)
Total Income or Expense	62,523.72	1,104,490.01	1,114,498.00	10,007.99