Pine-Strawberry Water Improvement District
Amended

Treasurer's Report

for the

July 27, 2023, Board Meeting

The following reports are provided with financial information for June 30, 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 (1 Pages)**
- **General Ledger Detail Report (4 Pages)**

Pine-Strawberry Water Improvement District
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PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE BALANCE SHEET - ACCRUAL BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND 2023

	6/30/2022		6/30/2023	
ASSETS				
Current Assets				
Cash in Bank - PNC Revenue Fund (Operations)		$2,347,867.09		$2,520,308.12
Cash in Bank - Chase Bank Gila County Warrant Account		13,376.98		6,349.81
Cash in Bank - PNC Restricted Customer Deposits		293,188.94		316,772.66
Cash in Bank - PNC Public Funds Checking-USDA		169,831.90		247,318.74
Cash in Bank - PNC Hook-up Fee Account		176,356.98		0.00
Cash in Bank - PNC Maintenance Reserve Fund		250,000.00		254,151.93
Cash in Bank - PNC WIFA Operations		174,570.12		166,472.42
Cash in Bank - PNC WIFA Reserve Fund		454,546.43		616,896.82
Petty Cash and Cash Drawer		400.00		400.00
Xpress Bill Pay Clearing		46,667.45		2,742.16
Total Cash & Cash Equivalents		$3,926,805.89		$4,131,412.66
Accounts Receivable - PSWID - Less Allowance for Bad Debts		206,244.64		225,572.59
Property Tax Receivable-Gila County		4,839.71		7,239.09
Total Receivables		211,084.35		232,811.68
Security Deposit - Admin Building Lease		$699.60		$699.60
Security Deposit - Alliant Gas		$0.00		$200.00
Prepaid Contract Services and Expenses		27,392.34		20,813.56
Inventory - Parts in Warehouse		106,024.65		298,999.90
Total Other Current Assets		$134,116.59		$320,713.06
Total Current Assets		$4,272,006.83		$4,684,937.42
Capital Assets				
Construction in Progress - District		$0.00		$0.00
Construction in Progress - USDA		781,328.79		2,745,041.39
Total Work in Process		$781,328.79		$2,745,041.39
Property				
Land	$201,967.38		$300,758.09	
Buildings	92,903.50		385,206.72	
Leasehold Improvements	41,579.58		41,883.28	
Infrastructure-District	$5,382,633.96		$5,697,479.63	
Infrastructure, WIFA Infrastructure Projects	7,921,203.40		7,921,203.40	
Vehicles & Equipment	492,006.58		679,867.59	
Computer Hardware & Software	53,078.91		49,754.60	
Total Property	14,185,373.31		15,076,153.31	
Less: Accumulated Depreciation - District	-3,351,995.41		-3,434,975.16	
Less: Accumulated Depreciation- WIFA	-600,768.91		-937,736.71	
Total Accumulated Depreciation		-3,952,764.32		-4,372,711.87
		$10,232,608.99		$10,703,441.44
Total Capital Assets-Net		$11,013,937.78		$13,448,482.83
Other Assets				
Acquired Costs - Excess Goodwill-Net of Amortization		$848,844.92		$817,405.88
Right-to-Use Leases - Net of Amortization		$0.00		$51,267.89
Total Non-Current Assets		$848,844.92		$868,673.77
TOTAL ASSETS		$16,134,789.53		$19,002,094.02
LIABILITIES AND EQUITY				
Current Liabilities				
Accounts Payable		$114,507.25		$1,161,592.57
Accrued Payroll		$17,735.72		$20,236.43
Compensated PTO		13,535.88		12,603.55
Refundable Customer Deposits		286,561.54		296,742.64
Sales Tax Payable		14,087.85		15,008.27
Retention Payable		0.00		110,923.74
Interest Payable - WIFA		70,024.83		72,335.82
Miscellaneous Insurance Payable		0.00		-172.68
Total Current Liabilities		$516,453.07		$1,689,270.24
Long Term Liabilities				
WIFA Note Payable		6,725,001.14		6,357,988.49
WIFA Design Loan Payable		639,747.25		1,027,364.97
WIFA/USDA Construction Loan Payable		0.00		416,604.12
USDA Note Payable		3,646,269.09		3,761,679.22
Right-to-Use Leases Payable		0.00		54,974.57
Total Notes Payable		11,011,017.48		11,618,611.37
TOTAL LIABILITIES		$11,527,470.55		$13,307,881.61
EQUITY				
Retained Earnings	$3,918,925.15		$4,769,095.56	
Net Income	688,393.83		925,116.85	
TOTAL EQUITY		4,607,318.98		5,694,212.41
TOTAL LIABILITIES & EQUITY		$16,134,789.53		$19,002,094.02

SUMMARY FROM PELORUS
BALANCE SHEETS

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT

COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND 2023

	6/30/2022		6/30/2023		Notes
INCOME					
Revenues					
Water Fees	$2,404,773.23		$2,501,658.44		
Property Tax Levy	870,512.46		915,447.42		
Other Water Fees	28,972.49		39,380.93		
Miscellaneous Fees	12,747.79		21,779.75		
TOTAL REVENUE		$3,317,005.97		$3,478,266.54	
EXPENSES					
Other Administrative Expenses	$44,757.92		$42,654.25		
Outside Source Fees	56,214.73		63,260.04		
Administrative Office Expenses	90,550.15		84,948.44		
Administrative Labor Employer Taxes & Benefits	68,634.42		58,694.86		
Administrative Labor	287,298.05		183,271.44		
ADMINISTRATIVE EXPENSES		$547,455.27		$432,829.03	
ADMIN-Professional Fees & Insurance		69,726.04		73,253.89	1
TOTAL ADMINISTRATIVE EXPENSES		$617,181.31		$506,082.92	
OPERATIONS EXPENSES					
Outside/Professional Services	$21,205.77		$118,286.04		
Field Tools & Supplies	60,624.98		54,294.97		
Field Office Expenses	22,757.29		18,049.87		
Field Vehicle & Equipment	71,171.82		79,300.79		
Wells, Tanks & Infrastructure	396,620.48		463,017.08		
Field Labor	401,379.66		392,867.54		
Field Labor Employer Taxes & Benefits	104,927.99		105,597.20		
OPERATIONS EXPENSES		$1,078,687.99		$1,231,413.49	
TOTAL OPERATIONS EXPENSES		$1,695,869.30		$1,737,496.41	
Depreciation		$571,325.38		$655,829.81	
Depreciation & Amortization- Administrative		40,776.72		39,974.82	
Amortized Right-to-Use Leases		0.00		21,431.64	
TOTAL DEPRECIATION EXPENSE		$612,102.10		$717,236.27	
TOTAL EXPENSES		$2,307,971.40		$2,454,732.68	
NET INCOME FROM OPERATIONS		$1,009,034.57		$1,023,533.86	
OTHER INCOME/EXPENSE					
Other Income - Accounting Credit	$1,394.43		$1,670.94		
Other Income - Interest Property Taxes	1,460.68		2,827.48		
Other Income - Restitution Payments	13,228.91		13,223.58		2
Other Income - Public Funds/WIFA Reserve	71.47		19,295.70		
TOTAL OTHER INCOME		$16,155.49		$37,017.70	
PNC Bank - Interest	$138,334.74		$0.00		
Gain/Loss Disposal of Assets	91,452.30		-55,754.41		
USDA PPG Grant	-22,000.00		0.00		
WIFA Interest & Finance Charges	129,006.19		133,792.76		
USDA Loan Interest	0.00		41,138.63		
WIFA Interim Financing Interest	0.00		13,152.51		
Bad Debt Expense	0.00		594.39		
Right-to-Use Leases Interest	0.00		2,510.83		
TOTAL OTHER EXPENSES		$336,793.23		$135,434.71	
TOTAL OTHER INCOME & EXPENSE		-$320,637.74		-$98,417.01	
NET INCOME		$688,396.83		$925,116.85	

1. Administrative Professional Fees include Audit Fees $21,150, Legal Fees $45,977.

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

SUMMARY FROM PELORUS PROFIT AND LOSS STATEMENTS

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	
June	$250,321	$1,061,573	-$811,252	-$102,251	2
YTD 2022/2023	$4,559,268	$5,781,485	($1,222,217)	$820,601	
Bank Account Presentation					
Reconciled Statement Balances			Beginning	Ending	
PNC-Revenue Fund(Operations)			$2,205,483.25	$2,520,308.12	
Chase Bank - Warrant Account			$401,410.87	$6,349.81	
PNC-Public Funds Account			$246,791.35	$247,318.74	
PNC Bank - Hook-up Fees			$0.00	$0.00	
PNC-Maintenance Reserve Fund			$253,609.96	$254,151.93	
PNC-WIFA Operations			$167,372.42	$166,472.42	
X-Press Bill Pay Transfer Account			$39,459.60	$2,742.16	
Non-Restricted Account Balances			$3,314,127.45	$3,197,343.18	1
PNC Bank - Security Deposit			$314,914.88	$316,772.66	
PNC-WIFA Reserve Account			$615,581.33	$616,896.82	
Restricted Account Balances			$930,496.21	$933,669.48	
Total Reconciled Balances			$4,244,623.66	$4,131,012.66	
Bank Statement Balances			Beginning	Ending	
PNC-Revenue Fund(Operations)			$2,274,745.65	$2,671,061.31	
Chase Bank - Warrant Account			$401,410.87	$6,349.81	
PNC-Public Funds Account			$246,791.35	$247,318.74	
PNC Bank - Hook-up Fees			$0.00	$0.00	
PNC-Maintenance Reserve Fund			$253,609.96	$254,151.93	
PNC-WIFA Operations			$565,370.34	$167,372.42	
X-Press Bill Pay Transfer Account			$37,703.47	$62,476.62	
Non-Restricted Account Balances			$3,779,631.64	$3,408,730.83	1
PNC Bank - Security Deposit			$315,980.89	$317,823.57	
PNC-WIFA Reserve Account			$615,581.33	$616,896.82	
Restricted Account Balances			$931,562.22	$934,720.39	
Total Statement Balances			$4,711,193.86	$4,343,451.22	
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	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
Amazon/Home Depot/Equipment	Various	Field Expenses		$3,184.50		$12,127.53
Amazon/Microsoft/Simplisafe/Go Daddy	Various	Administrative Expenses		$1,899.97		$14,027.50
E-Pay	6/14/2023				$8,943.03	$5,084.47
Balance Due 6/30/23 Per Spreadsheet						$5,084.47

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.

Monthly Credit Card Breakdown April 2023

CC 3603		Transactions Posted			
Date	Vendor	Total Admin	Total Field	Description	GL
6/1	Tractor Supply Co		$ 169.54	Field Equipment	80040.6
6/5	Amazon	$ 33.48		office supplies	60003.6
6/5	Hazwoper		$ 59.99		80037.4
6/6	Online Flagger		$ 280.00		80037.4
6/6	Local Eatery		$ 23.93	Late callout meal	60003.5
6/7	Local Eatery		$ 11.69	Late callout meal	60003.5
6/7	Amazon	$ 16.85			60003.6
6/9	Ziprecruiter	$ 120.00		Job Posting	60002.95
6/11	Stamps.com	$ 21.31		Subscriptions	60003.4
6/12	Amazon	$ 23.97		office supplies	60003.6
6/12	Adobe	$ 104.69		IT expenses	60001.8
6/8	Amazon		$ 1,104.32	field supplies	80040.3
6/13	Amazon	$ 143.27		office supplies	60003.6
6/16	Payson General Rental		$ 422.30	Equipment Rental	80040.2
6/16	Amazon	$ 25.57		office supplies	60003.6
6/20	Walmart	$ 3.28		office supplies	60003.6
6/20	Local Eatery		$ 54.14	Late callout meal	60003.5
6/21	Local Eatery		$ 58.57	Late callout meal	60003.5
6/20	Onsolve	$ 700.00		Subscriptions	60003.4
6/26	Local Eatery		$ 18.28	Late callout meal	60003.5
6/27	Local Eatery	$ 21.76	$ 60.00	Admin Cleaning/field late call-out meal	60003.5
6/27	AWWA		$ 399.00	Job Posting	60002.95
6/22	Verizon	$ 577.72		Equipment payoff	60001.3
6/27	Amazon	$ 80.08		office supplies	60003.6
6/27	My Parking Sign		$ 55.98	field supplies	80040.3
6/28	Safelite		$ 466.76	vehicle repair	80036.31
6/8	Simplisafe	$ 27.99		Security	60001.5
Total		**$ 1,899.97**	**$ 3,184.50**		

Grand Total **$ 5,084.47**

Total by Vendor			
GL	Vendor	Total Expense	Note
80040.6	Tractor Supply Co.	$ 169.54	
60003.6	Amazon	$ 323.22	
80037.4	Hazwoper	$ 59.99	
80037.4	Online Flagger	$ 280.00	
60003.5	Local Eatery	$ 248.37	
60002.95	Ziprecruiter	$ 120.00	
60003.4	Stamps.com	$ 21.31	
60001.8	Adobe	$ 104.69	
80040.3	Amazon	$ 1,104.32	
60003.6	Walmart	$ 3.28	
80040.2	Payson General Rental	$ 422.30	
60003.4	Onsolve	$ 700.00	
60002.95	AWWA	$ 399.00	
60001.3	Verizon	$ 577.72	
80040.3	My Safety Sign	$ 55.98	
80036.31	Safelite	$ 466.76	
60001.5	Simplisafe	$ 27.99	
		$ 5,084.47	

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT					
Budget Report (CASH BASIS)					
			Fiscal Year to Date Thru 6/30/2023		
		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	$915,447	$10,904	1.2%
Customer Sales		$2,525,000	$2,501,658	$23,342	0.9%
Miscellaneous Revenues		$42,000	$61,161	($19,161)	-45.6%
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	$116,184	$1,133,816	90.7%
Potential Grants/Non-Revenue Funds		$500,000	$0	$500,000	100.0%
Sales Tax on Revenues		$140,000	$165,831	($25,831)	-18.5%
SUBTOTAL: CASH IN FLOWS		$24,777,601	$4,559,300	$20,218,301	
TOTAL REVENUE		$25,897,567	$5,679,266	$21,338,267	
Expenses (Cash Out)					
Operations		$450,000	$458,786	($8,786)	-2.0%
Field Labor & Burden		$550,000	$498,545	$51,455	9.4%
Administration-Removal of Current Year Leases		$542,600	$439,506	$103,094	19.0%
Administrative Professional Fees		$72,000	$73,254	($1,254)	-1.7%
Capital project/Repair		$1,284,671	$971,043	$313,628	24.4%
Infrastructure Repairs		$175,000	$274,163	($99,163)	-56.7%
Equipment Replacement		$300,000	$214,722	$85,278	28.4%
WIFA Funding - Capital Projects		$69,250	$0	$69,250	100.0%
WIFA Design Loan/USDA Projects		$1,825,000	$504,618	$1,320,382	72.3%
WIFA Construction Loan/USDA Projects		$17,500,000	$1,462,857	$16,037,143	91.6%
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	$24,000	$8,400	25.9%
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	$41,912	$14,676	25.9%
Sales Tax on Revenues		$140,000	$165,831	($25,831)	-18.5%
TOTAL CASH OUTFLOWS		$25,507,567	$5,781,517	$19,891,881	
Cash Carry Forward - Reserve Fund		$250,000	$250,000	$0	$0
		$250,000	$250,000	$0	$0
TOTAL EXPENSES INCLUDING RESERVES		$25,757,567	$6,031,517	$0	$0
Net Cash Position at Month End			($102,251)		

FY 2023 Usage Analysis

Rate Structure	0-3k	3k - 5k	5k -10k	10k+			Zero Reads	Meters Read
	1.86	7.44	10.63	15.95	Total	Revenue		
Total Gallons	51,063,667	9,525,155	8,340,755	10,002,475	71,529,749			
Total $$	$79,134.59	$65,953.14	$75,213.07	$140,350.61	$372,395.24	$183,569.82	4,829	39,050
July							303	3,255
gallons	5,015,144	1,130,370	1,054,484	1,170,743	8,370,741			
$$	$9,328.31	$8,410.03	$11,209.19	$18,673.31	$47,620.84	$47,620.84		
August							364	3,261
gallons	4,176,708	726,382	563,909	659,231	6,126,230			
$$	$7,768.73	$5,404.23	$5,994.38	$10,514.74	$29,682.05	$29,682.05		
September							351	3,264
gallons	4,385,745	832,893	715,559	965,303	6,899,500			
$$	$8,157.34	$6,196.68	$7,606.39	$15,396.60	$37,357.01	$37,357.01		
October							387	3,259
gallons	3,928,252	609,984	491,075	436,066	5,465,377			
$$	$7,306.67	$4,538.28	$5,220.11	$6,955.27	$24,020.33	$24,020.33		
November							488	3,252
gallons	3,777,308	633,074	781,398	506,638	5,398,418			
$$	$7,025.70	$4,710.07	$5,117.24	$8,080.84	$24,933.85	$24,933.85		
December							832	3,250
gallons	3,270,503	526,300	417,563	345,973	4,560,339			
$$	$6,083.10	$3,915.67	$4,438.69	$5,518.28	$19,955.74	$19,955.74		
January							778	3,246
gallons	3,410,702	564,498	453,104	663,619	5,091,923			
$$	$6,343.90	$4,199.88	$4,816.54	$10,584.73	$25,945.05	$25,945.05		
February							948	3,246
gallons	3,027,987	474,995	374,312	551,879	4,429,173			
$$	$5,632.01	$3,533.93	$3,978.91	$8,802.49	$21,947.34	$21,947.34		
March							819	3,250
gallons	3,205,626	465,988	322,805	562,180	4,556,599			
$$	$5,962.45	$3,466.92	$3,431.45	$8,966.78	$21,827.60	$21,827.60		
April							772	3,252
gallons	3,342,316	571,643	408,385	1,244,566	5,566,910			
$$	6,216.63	4,252.98	4,341.11	19,850.81	$34,661.53	$34,661.53		
May							433	3,250
gallons	4,315,348	942,291	813,643	739,488	6,810,770			
$$	8,026.43	7,010.68	8,649.04	11,794.86	$35,481.01	$35,481.01		
June							378	3,265
gallons	4,822,283	1,213,844	1,100,311	1,117,331	8,253,769			
$$	9,258.75	9,298.04	12,048.38	18,357.72	$48,962.89	$48,962.89		

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
Capital Projects Carryover FY 2022-2023	$869,966.00	$0.00	$0.00	$0.00	$869,966.00	
Added in Budget 2022-2023	$414,705.00			$0.00	$414,705.00	
	$1,284,671.00	$0.00	$1,284,671.00	$0.00	$1,284,671.00	
VFD & Booster Pump Replacements July & August	$42,947.00	$0.00	$42,947.00	$42,947.00	$0.00	100%
K2 Tank Rehabiliation	$115,000.00	$2,750.00	$117,750.00	$117,750.00	$0.00	100%
Strawberry Ranch 2/Zebra Well Rehabilitation-Not Viable-Closed	$4,759.60	$0.00	$4,759.60	$4,759.60	$0.00	100%
Strawberry Hollow 4 Well Rehabilitation-Not Viable-Closed	$5,921.18	$0.00	$5,921.18	$5,921.18	$0.00	100%
UTILIS DBA ATERRA FULL SYSTEM SCAN	$54,000.00	$0.00	$54,000.00	$54,000.00	$0.00	100%
PURCHASE MCKNIGHT PROPERTY W/WELL	$475,000.00	$0.00	$475,000.00	$475,000.00	$0.00	100%
Milk Ranch 1-Well Video & Possible Rehab	$55,989.58	$0.00	$55,989.58	$55,989.58	$0.00	100%
Strawberry Hollow 3-Well Video & Possible Rehab-Complete	$20,000.43	$0.00	$20,000.43	$20,000.43	$0.00	100%
Kelly Circle Booster Station-Complete Rehab & Replacements	$20,949.32	$0.00	$20,949.32	$20,949.32	$0.00	100%
Pine Ranch 2 Booster Station-Complete Rehab & Replacements	$59,232.71	$0.00	$59,232.71	$59,232.71	$0.00	100%

JUNE 2023
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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
Tomahawk Trail Tank & Booster-Rehab & Replacements	$69,673.98	$0.00	$69,673.98	$69,673.98	$0.00	100%
Tank Farm Well Rehab & Booster Pump Replacements-Complete	$18,230.61	$0.00	$18,230.61	$18,230.61	$0.00	100%
Bookview Terrace Tank & Booster-Rehab & Replacements-Compl	$15,840.63	$0.00	$15,840.63	$15,840.63	$0.00	100%
K-2 Well Site - VFD's - Complete	$9,163.02	$0.00	$9,163.02	$9,163.02	$0.00	100%
Fara Rehab - Closed	$1,584.70	$0.00	$1,584.70	$1,584.70	$0.00	100%
Total Budget to Date	$968,292.76	$2,750.00	$971,042.76	$971,042.76	$0.00	
Remaining Capital Projects FY 2022-2023	$316,378.24	$2,750.00	$313,628.24	$971,042.76	$313,628.24	*Carryove to 2024*

JUNE 2023
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WIFA USDA ENGINEERING PROJECTS FUNDING FY21 thru FY26

Fiscal Year to Date Thru June 2023

Uses by Budget Item	PHASE	PER APPROVED BUDGET		Disbursements To Date 6/30/2022	Disbursements To Date 6/30/2023	Total Funding to Date 6/30/2023	Remaining Balance	
Design & Engineering		$2,500,000.00						
Total Funding Budget		$2,500,000.00		$639,747.25	$387,617.72	$1,027,364.97	$1,472,635.03	

WIFA PSWID USDA PROJECTS FUNDING FY21 THRU FY2023 PROJECT NAME		PER APPROVED BUDGET PROJECTS	Engineering Contract	Funding to FYE 6/30/2022	Funding to FYE 6/30/2023	Total Funding to Date 6/30/2023	Remaining Balance	% Complete
Strawberry Creek Foothills/Strawberry Pines Waterline		$280,497.00						
RW/MME2/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	$32,530.00	$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/Pinion 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 PZ 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	$648,885.31	61.44%

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	Remaining
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
WIFA PSWID USDA PROJECTS FUNDING FY21 THRU FY2023	BUDGET	FYE 6/30/2023	Date 6/30/2023	Balance
PROJECT NAME	PROJECTS			
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 #	PSWID USDA CIP PROGRAM FY21 THRU FY26 PROJECT NAME	Approved Project Budget	PHASE	Approved Budget Changes	Approved Revised Budget	Total Costs to Date FY 2022 Engineering & Other	Total Costs to Date FY 2023 Engineering & Other	Total Costs to Date FY 2023 Construction	Total Costs to Date ALL	FY 23 CIP Remaining Budget	Project % Complete to Date
1	Strawberry Creek Foothills/Strawberry Pines Waterline	$3,630,883.00	1							$3,630,883.00	
2	RW/MME2/SMS/Fitz-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	$229,059.50		$242,751.50	$5,276,006.50	4.40%
6	Whispering Pines Waterline Replacement	$421,083.00	1			$61,358.40	$6,458.79	$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	$9,751.32	$875,496.98	$984,682.05	-$179,618.05	122.31%
8	Woodland Heights Phase A Waterline Replacement	$0.00	1								
9	Woodland Heights Phase B &C Waterline Replacement-Combined-Amen	$2,948,415.00	1			$233,471.00	$51,100.47	$522,037.63	$806,609.10	$2,141,805.90	27.36%
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	$72,197.35	$1,805.00	$152,266.20	$532,345.80	22.24%
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	$34,682,611.00				$486,219.00	$368,567.43	$1,400,819.86	$2,255,606.29	$32,427,004.71	
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	$81,006.00		$262,709.22	$37,290.78	87.57%
	USDA OTHER PROJECTS	$1,154,915.00				$181,703.22	$81,006.00	$0.00	$262,709.22	$892,205.78	
1	Strawberry Ranch PZ Deep Well	$1,959,571.00	2			$29,578.80	$19,439.21		$49,018.01	$1,910,552.99	2.50%
	Publication Ads - All Projects	$4,000.00	1			$0.00	$3,425.68		$3,425.68	$574.32	85.64%
		$1,963,571.00				$29,578.80	$22,864.89	$0.00	$52,443.69	$1,911,127.31	
	TOTAL PROJECTS	$37,801,097.00				$697,501.02	$472,438.32	$1,400,819.86	$2,570,759.20	$35,230,337.80	
	PNC Bank Payoff	$4,000,000.00				$3,646,269.09	$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	$0.00	$1,196,000.00	0.00%
	Legal Fees	$116,733.00				$13,500.00	$3,153.00	$8,152.56	$24,805.56	$91,927.44	21.25%
	Single Audit Fees	$15,000.00					$3,750.00	$0.00	$3,750.00	$11,250.00	25.00%
	Program Management Fees	$1,316,768.00				$66,565.77	$25,261.20	$53,899.66	$145,726.63	$1,171,041.37	11.07%
	USDA OTHER FEES	$6,644,501.00				$3,730,096.86	$36,104.93	$62,052.22	$3,820,551.28	$2,823,949.72	
	TOTAL PER USDA PROJECT SCHEDULE-ADJUSTED	$44,445,598.00				$4,427,597.88	$508,543.25	$1,462,872.08	$6,391,310.48	$38,054,287.52	
									$2,745,041.39	$38,054,287.52	

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account					$2,205,483.25
6/1/2023	APCK	Check # 9405 - MADISON NATIONAL LIFE INS. CO, INC		210.40	2,205,272.85
6/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,205,122.85
6/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,204,972.85
6/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,204,822.85
6/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,204,672.85
6/1/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	38,073.09		2,242,745.94
6/1/2023	DEP	Bank Deposit: 9046 - Operations - PNC	2,303.73		2,245,049.67
6/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,244,899.67
6/2/2023	DEP	Bank Deposit: 9049 - Operations - PNC	200.00		2,245,099.67
6/2/2023	DEP	Bank Deposit: 9050 - Operations - PNC	687.44		2,245,787.11
6/2/2023	DEP	Bank Deposit: 9051 - Operations - PNC	1,341.99		2,247,129.10
6/3/2023	DEP	Bank Deposit: 9053 - Operations - PNC	1,426.18		2,248,555.28
6/4/2023	DEP	Bank Deposit: 9055 - Operations - PNC	215.30		2,248,770.58
6/5/2023	APCK	Check # AutoEFT - XPRESS BILL PAY		1,170.33	2,247,600.25
6/5/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,247,450.25
6/5/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,247,300.25
6/5/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,247,150.25
6/5/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,247,000.25
6/5/2023	DEP	Bank Deposit: 9065 - Operations - PNC	1,065.00		2,248,065.25
6/5/2023	APCK	Check # EFT - US BANK VOYAGER FLEET SYSTEMS		2,941.34	2,245,123.91
6/5/2023	DEP	Bank Deposit: 9066 - Operations - PNC	481.00		2,245,604.91
6/5/2023	DEP	Bank Deposit: 9067 - Operations - PNC	651.37		2,246,256.28
6/5/2023	DEP	Bank Deposit: 9068 - Operations - PNC	1,318.29		2,247,574.57
6/5/2023	APCK	Check # AutoEFT - PAYMENTECH		1,290.07	2,246,284.50
6/6/2023	APCK	Check # EFT - ARIZONA DEPT OF REVENUE-TPT		13,129.25	2,233,155.25
6/6/2023	DEP	Bank Deposit: 9070 - Operations - PNC	942.98		2,234,098.23
6/6/2023	DEP	Bank Deposit: 9071 - Operations - PNC	1,660.54		2,235,758.77
6/7/2023	APCK	Check # AutoEFT - VERIZON		113.89	2,235,644.88
6/7/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,235,494.88
6/7/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,235,344.88
6/7/2023	APCK	Check # 9407 - GILA GENERATOR, LLC		7,805.92	2,227,538.96
6/7/2023	DEP	Bank Deposit: 9077 - Operations - PNC	59.59		2,227,598.55
6/7/2023	DEP	Bank Deposit: 9078 - Operations - PNC	838.54		2,228,437.09
6/7/2023	DEP	Bank Deposit: 9079 - Operations - PNC	2,046.40		2,230,483.49
6/8/2023	DEP	Bank Deposit: 9087 - Operations - PNC	250.00		2,230,733.49
6/8/2023	DEP	Bank Deposit: 9088 - Operations - PNC	3,568.90		2,234,302.39
6/8/2023	DEP	Bank Deposit: 9089 - Operations - PNC	994.19		2,235,296.58
6/9/2023	APCK	Check # EFT - HSA BANK		541.60	2,234,754.98
6/9/2023	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		620.21	2,234,134.77
6/9/2023	APCK	Check # EFT - ADP, LLC		21,099.18	2,213,035.59
6/9/2023	DEP	Bank Deposit: 9092 - Operations - PNC	658.20		2,213,693.79
6/9/2023	DEP	Bank Deposit: 9093 - Operations - PNC	4,620.26		2,218,314.05
6/10/2023	DEP	Bank Deposit: 9095 - Operations - PNC	354.17		2,218,668.22
6/11/2023	DEP	Bank Deposit: 9097 - Operations - PNC	119.96		2,218,788.18
6/12/2023	APCK	Check # AUTOPAY - ALLIANT GAS		185.94	2,218,602.24
6/12/2023	DEP	Bank Deposit: 9098 - Operations - PNC	985.89		2,219,588.13
6/12/2023	DEP	Bank Deposit: 9099 - Operations - PNC	5,860.51		2,225,448.64
6/13/2023	APCK	Check # EFT - HOME DEPOT		1,766.15	2,223,682.49
6/13/2023	APCK	Check # EFT - GREAT AMERICA FINANCIAL SERVICES		202.77	2,223,479.72
6/13/2023	APCK	Check # EFT - APS		11,153.96	2,212,325.76
6/13/2023	APCK	Check # EFT - APS		25.57	2,212,300.19
6/13/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,212,150.19
6/13/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,212,000.19
6/13/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,211,850.19
6/13/2023	DEP	Bank Deposit: 9107 - Operations - PNC	822.44		2,212,672.63
6/13/2023	DEP	Bank Deposit: 9108 - Operations - PNC	300.82		2,212,973.45
6/13/2023	DEP	Bank Deposit: 9109 - Operations - PNC	64.45		2,213,037.90
6/14/2023	APCK	Check # 9439 - PNC BANK - CORPORATE CC 8452		8,943.03	2,204,094.87
6/14/2023	DEP	Bank Deposit: 9111 - Operations - PNC	32.84		2,204,127.71
6/14/2023	DEP	Bank Deposit: 9112 - Operations - PNC	273.99		2,204,401.70
6/15/2023	APCK	Check # 9408 - A BETTER CONNECTION		393.64	2,204,008.06
6/15/2023	APCK	Check # 9409 - AQUAFLOW SOLUTIONS INC.		5,254.92	2,198,753.14
6/15/2023	APCK	Check # 9410 - ARIZONA WATERWORKS SUPPLY		9,631.03	2,189,122.11
6/15/2023	APCK	Check # 9411 - CENTRAL ARIZONA PUMP LLC		11,626.01	2,177,496.10
6/15/2023	APCK	Check # 9412 - CENTRAL ARIZONA SUPPLY		105.28	2,177,390.82
6/15/2023	APCK	Check # 9413 - Cerna, Alonso J		29.49	2,177,361.33
6/15/2023	APCK	Check # 9414 - DOERNEMAN PINE HARDWARE, LLC		293.39	2,177,067.94
6/15/2023	APCK	Check # 9415 - ELLINGSON, JAYSON		87.05	2,176,980.89
6/15/2023	APCK	Check # 9416 - FREEDOM MAILING SERVICES, INC		1,372.68	2,175,608.21
6/15/2023	APCK	Check # 9417 - HOMESERVE USA - ATTN: BRIAN NELL		6,783.90	2,168,824.31
6/15/2023	APCK	Check # 9418 - KP VENTURES WELL DRILLING & PUMP CO, LLC		8,239.61	2,160,584.70

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
6/15/2023	APCK	Check # 9419 - LEVELCON-MICRO DESIGN, INC		154.00	2,160,430.70
6/15/2023	APCK	Check # 9420 - LEWUS ELECTRIC COMPANY, INC		638.13	2,159,792.57
6/15/2023	APCK	Check # 9421 - MORGAN MOTZ		32.20	2,159,760.37
6/15/2023	APCK	Check # 9422 - MOYES SELLERS & HENDRICKS		4,372.50	2,155,387.87
6/15/2023	APCK	Check # 9423 - PAYSON CONCRETE & MATERIALS, INC		1,432.73	2,153,955.14
6/15/2023	APCK	Check # 9424 - PAYSON ROUNDUP		229.85	2,153,725.29
6/15/2023	APCK	Check # 9425 - PRALL, JOHN L		101.33	2,153,623.96
6/15/2023	APCK	Check # 9426 - PRUDENTIAL OVERALL SUPPLY		359.48	2,153,264.48
6/15/2023	APCK	Check # 9427 - RURAL ARIZONA GROUP HEALTH TRUST		9,839.32	2,143,425.16
6/15/2023	APCK	Check # 9428 - SIMPLIFIED NETWORKS		150.74	2,143,274.42
6/15/2023	APCK	Check # 9429 - SMARTSYSTEMS, INC		3,036.89	2,140,237.53
6/15/2023	APCK	Check # 9430 - STEVE MITCHELL		2,000.00	2,138,237.53
6/15/2023	APCK	Check # 9431 - UPPER CASE PRINTING, INC		560.00	2,137,677.53
6/15/2023	APCK	Check # 9432 - USA BLUEBOOK		453.69	2,137,223.84
6/15/2023	APCK	Check # 9435 - LARRY GORDON		36.87	2,137,186.97
6/15/2023	APCK	Check # 9436 - MELISSA DAY-JOHNSON		1.66	2,137,185.31
6/15/2023	APCK	Check # 9437 - ROBERT BLOOM/ROBERTA KRUM		429.45	2,136,755.86
6/15/2023	APCK	Check # 9438 - SOLITUDE TRAILS DWID		656.00	2,136,099.86
6/15/2023	DEP	Bank Deposit: 9113 - Operations - PNC	1,333.26		2,137,433.12
6/15/2023	DEP	Bank Deposit: 9114 - Operations - PNC	2,619.06		2,140,052.18
6/15/2023	DEP	Bank Deposit: 9115 - Operations - PNC	198.44		2,140,250.62
6/15/2023	DEP	Bank Deposit: 9117 - Operations - PNC	731.10		2,140,981.72
6/15/2023	DEP	Bank Deposit: 9118 - Operations - PNC	1,185.19		2,142,166.91
6/16/2023	APCK	Check # AutoEFT - ADP, LLC		168.42	2,141,998.49
6/16/2023	DEP	Bank Deposit: 9120 - Operations - PNC	887.86		2,142,886.35
6/16/2023	DEP	Bank Deposit: 9121 - Operations - PNC	5,064.34		2,147,950.69
6/17/2023	DEP	Bank Deposit: 9122 - Operations - PNC	127.98		2,148,078.67
6/18/2023	APCK	Check # AutoEFT - CENTURY LINK		394.16	2,147,684.51
6/18/2023	DEP	Bank Deposit: 9125 - Operations - PNC	171.91		2,147,856.42
6/19/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,147,706.42
6/19/2023	DEP	Bank Deposit: 9129 - Operations - PNC	172.18		2,147,878.60
6/19/2023	DEP	Bank Deposit: 9130 - Operations - PNC	2,444.75		2,150,323.35
6/19/2023	DEP	Bank Deposit: 9131 - Operations - PNC	679.65		2,151,003.00
6/20/2023	DEP	Bank Deposit: 9133 - Operations - PNC	152.63		2,151,155.63
6/20/2023	DEP	Bank Deposit: 9134 - Operations - PNC	1,397.13		2,152,552.76
6/20/2023	DEP	Bank Deposit: 9135 - Operations - PNC	6,164.13		2,158,716.89
6/20/2023	DEP	Bank Deposit: 9167 - Operations - PNC	400,000.00		2,558,716.89
6/21/2023	DEP	Bank Deposit: 9137 - Operations - PNC	9,333.00		2,568,049.89
6/21/2023	DEP	Bank Deposit: 9140 - Operations - PNC	766.28		2,568,816.17
6/21/2023	DEP	Bank Deposit: 9141 - Operations - PNC	1,960.50		2,570,776.67
6/22/2023	DEP	Bank Deposit: 9143 - Operations - PNC	63.92		2,570,840.59
6/22/2023	DEP	Bank Deposit: 9144 - Operations - PNC	2,931.14		2,573,771.73
6/22/2023	DEP	Bank Deposit: 9145 - Operations - PNC	3,643.92		2,577,415.65
6/23/2023	APCK	Check # EFT - HSA BANK		541.60	2,576,874.05
6/23/2023	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		559.26	2,576,314.79
6/23/2023	APCK	Check # EFT - ADP, LLC		20,130.95	2,556,183.84
6/23/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	48,215.62		2,604,399.46
6/23/2023	DEP	Bank Deposit: 9148 - Operations - PNC	60.25		2,604,459.71
6/23/2023	DEP	Bank Deposit: 9149 - Operations - PNC	1,589.76		2,606,049.47
6/23/2023	DEP	Bank Deposit: 9150 - Operations - PNC	4,846.73		2,610,896.20
6/24/2023	DEP	Bank Deposit: 9152 - Operations - PNC	4,546.25		2,615,442.45
6/25/2023	APCK	Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		80.56	2,615,361.89
6/25/2023	APCK	Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		59.72	2,615,302.17
6/25/2023	APCK	Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		77.81	2,615,224.36
6/25/2023	DEP	Bank Deposit: 9154 - Operations - PNC	43,594.11		2,658,818.47
6/26/2023	DEP	Bank Deposit: 9156 - Operations - PNC	1,475.60		2,660,294.07
6/26/2023	DEP	Bank Deposit: 9157 - Operations - PNC	1,297.29		2,661,591.36
6/26/2023	DEP	Bank Deposit: 9159 - Operations - PNC	368.73		2,661,960.09
6/27/2023	APCK	Check # 9439 - USDA Rural Development		41,912.20	2,620,047.89
6/27/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,619,897.89
6/27/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,619,747.89
6/27/2023	DEP	Bank Deposit: 9164 - Operations - PNC	224.79		2,619,972.68
6/28/2023	APCK	Check # EFT - HOME DEPOT		736.30	2,619,236.38
6/28/2023	DEP	Bank Deposit: 9170 - Operations - PNC	69.22		2,619,305.60
6/28/2023	DEP	Bank Deposit: 9171 - Operations - PNC	623.61		2,619,929.21
6/28/2023	DEP	Bank Deposit: 9172 - Operations - PNC	964.51		2,620,893.72
6/29/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	61,066.46		2,681,960.18
6/29/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,681,810.18
6/29/2023	DEP	Bank Deposit: 9177 - Operations - PNC	100.00		2,681,910.18
6/29/2023	DEP	Bank Deposit: 9178 - Operations - PNC	80.39		2,681,990.57
6/29/2023	DEP	Bank Deposit: 9179 - Operations - PNC	482.42		2,682,472.99

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
6/29/2023	APCK	Check # EFT - QUEST DIAGNOSTICS		34.65	2,682,438.34
6/30/2023	APCK	Check # AutoEFT - WASTE MANAGEMENT OF ARIZONA, INC.		181.40	2,682,256.94
6/30/2023	APCK	Check # AutoEFT - OPTIMUM Business		191.18	2,682,065.76
6/30/2023	APCK	Check # AutoEFT - ADP, LLC		168.42	2,681,897.34
6/30/2023	APCK	Check # AutoEFT - ADP, LLC		46.06	2,681,851.28
6/30/2023	APCK	Check # 9440 - AETNA LIFE INSURANCE COMPANY		272.13	2,681,579.15
6/30/2023	APCK	Check # 9441 - CENTRAL ARIZONA PUMP LLC		26,637.03	2,654,942.12
6/30/2023	APCK	Check # 9442 - Dynamic Web Shop - Mike McClellan		1,624.00	2,653,318.12
6/30/2023	APCK	Check # 9443 - GILA GENERATOR, LLC		750.00	2,652,568.12
6/30/2023	APCK	Check # 9444 - LEWUS ELECTRIC COMPANY, INC		1,597.73	2,650,970.39
6/30/2023	APCK	Check # 9445 - PAYSON CARQUEST		104.44	2,650,865.95
6/30/2023	APCK	Check # 9446 - SUPERIOR TANK SOLUTIONS INC		20,950.00	2,629,915.95
6/30/2023	APCK	Check # 9447 - USA BLUEBOOK		453.69	2,629,462.26
6/30/2023	APCK	Check # 9448 - VALLEY IMAGING SOLUTIONS		196.82	2,629,265.44
6/30/2023	APCK	Check # 9449 - WILDWOOD ENTERPRISES, L.L.C.		23,936.50	2,605,328.94
6/30/2023	APCK	Check # 9450 - EARNHARDT FORD SALES		85,099.76	2,520,229.18
6/30/2023	DEP	Bank Deposit: 9181 - Operations - PNC	690.36		2,520,919.54
6/30/2023	DEP	Bank Deposit: 9182 - Operations - PNC	212.69		2,521,132.23
6/30/2023	BREE	Operations - PNC - Account Analysis Fee		824.11	2,520,308.12
			$684,755.22	**($369,930.35)**	**$2,520,308.12**
10001 - Gila County Warrant Acct Chase					**$401,410.87**
6/19/2023	APCK	Check # 1492 - PSWID-Funds Transfers		400,000.00	1,410.87
6/30/2023	DEP	Bank Deposit: 9234 - Gila County Warrant Acct - Chase	9.62		1,420.49
6/30/2023	DEP	Bank Deposit: 9235 - Gila County Warrant Acct - Chase	4,815.79		6,236.28
6/30/2023	DEP	Bank Deposit: 9236 - Gila County Warrant Acct - Chase	113.53		6,349.81
			$4,938.94	**($400,000.00)**	**$6,349.81**
10003 - PNC-Restricted Cust. Sec Dep					**$314,914.88**
6/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		315,064.88
6/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		315,214.88
6/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		315,364.88
6/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		315,514.88
6/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		315,664.88
6/5/2023	BKTR	Bank Transfer from Operations - PNC	150.00		315,814.88
6/5/2023	BKTR	Bank Transfer from Operations - PNC	150.00		315,964.88
6/5/2023	BKTR	Bank Transfer from Operations - PNC	150.00		316,114.88
6/5/2023	BKTR	Bank Transfer from Operations - PNC	150.00		316,264.88
6/7/2023	BKTR	Bank Transfer from Operations - PNC	150.00		316,414.88
6/7/2023	BKTR	Bank Transfer from Operations - PNC	150.00		316,564.88
6/13/2023	BKTR	Bank Transfer from Operations - PNC	150.00		316,714.88
6/13/2023	BKTR	Bank Transfer from Operations - PNC	150.00		316,864.88
6/13/2023	BKTR	Bank Transfer from Operations - PNC	150.00		317,014.88
6/15/2023	APCK	Check # 2968 - CHAVEZ, ANDREW		88.26	316,926.62
6/15/2023	APCK	Check # 2969 - DILLABOUGH, REGINA		87.84	316,838.78
6/15/2023	APCK	Check # 2970 - GEIGER, LISA		88.44	316,750.34
6/15/2023	APCK	Check # 2971 - GRAHAM, ZACH		5.87	316,744.47
6/15/2023	APCK	Check # 2972 - HUNT, KAREN		70.83	316,673.64
6/15/2023	APCK	Check # 2973 - KLAMER, JOHN		63.48	316,610.16
6/15/2023	APCK	Check # 2974 - PARMENTER, SUSAN		82.06	316,528.10
6/15/2023	APCK	Check # 2975 - SALCIDO, RICHARD		72.15	316,455.95
6/19/2023	BKTR	Bank Transfer from Operations - PNC	150.00		316,605.95
6/27/2023	BKTR	Bank Transfer from Operations - PNC	150.00		316,755.95
6/27/2023	BKTR	Bank Transfer from Operations - PNC	150.00		316,905.95
6/29/2023	BKTR	Bank Transfer from Operations - PNC	150.00		317,055.95
6/30/2023	APCK	Check # 2976 - DANILOVIC, TIJANA & DRAGAN		96.73	316,959.22
6/30/2023	APCK	Check # 2977 - DANLEY, MARC		92.62	316,866.60
6/30/2023	APCK	Check # 2978 - LENEBERG, STEVE		93.94	316,772.66
			$2,700.00	**($842.22)**	**$316,772.66**
10005 - Petty Cash					**$200.00**
10006 - Cash Drawer					**$200.00**
10007 - PNC-Public Funds Interest Checking-USDA					**$246,791.35**
6/30/2023	BREE	USDA Public Funds PNC - Interest Earned	527.39		247,318.74
			$527.39		**$247,318.74**
10011 - PNC-MM-Reserve Funds Acct					**$253,609.96**
6/30/2023	BREE	MM Reserve Accnt - PNC - Interest Earned	541.97		254,151.93
			$541.97		**$254,151.93**

Account Date	Account Code	Description	Debit	Credit	Balance
10014 - PNC-WIFA Operations Accnt					**$167,372.42**
6/29/2023	APCK	Check # 1397 - ARIZONA DEPARTMENT of ENVIRONMENTAL QUALITY		900.00	166,472.42
				($900.00)	**$166,472.42**
10015 - PNC-WIFA Reserve Restricted Accnt					**$615,581.33**
6/30/2023	BREE	WIFA Reserve Accnt - Interest Earned	1,315.49		616,896.82
			$1,315.49		**$616,896.82**
10100 - Xpress Bill Pay Clearing					**$39,459.60**
6/1/2023	BKTR	Bank Transfer to Operations - PNC		38,073.09	1,386.51
6/1/2023	DEP	Bank Deposit: 9047 - Xpress Bill Pay - Clearing	1,009.68		2,396.19
6/1/2023	DEP	Bank Deposit: 9048 - Xpress Bill Pay - Clearing		147.69	2,248.50
6/2/2023	DEP	Bank Deposit: 9052 - Xpress Bill Pay - Clearing	1,351.52		3,600.02
6/3/2023	DEP	Bank Deposit: 9054 - Xpress Bill Pay - Clearing	2,735.87		6,335.89
6/4/2023	DEP	Bank Deposit: 9056 - Xpress Bill Pay - Clearing	429.74		6,765.63
6/5/2023	DEP	Bank Deposit: 9069 - Xpress Bill Pay - Clearing	931.72		7,697.35
6/6/2023	DEP	Bank Deposit: 9072 - Xpress Bill Pay - Clearing	3,696.84		11,394.19
6/7/2023	DEP	Bank Deposit: 9080 - Xpress Bill Pay - Clearing	4,005.49		15,399.68
6/8/2023	DEP	Bank Deposit: 9090 - Xpress Bill Pay - Clearing	3,814.47		19,214.15
6/9/2023	DEP	Bank Deposit: 9094 - Xpress Bill Pay - Clearing	2,404.23		21,618.38
6/10/2023	DEP	Bank Deposit: 9096 - Xpress Bill Pay - Clearing	517.20		22,135.58
6/12/2023	DEP	Bank Deposit: 9100 - Xpress Bill Pay - Clearing	2,175.98		24,311.56
6/13/2023	DEP	Bank Deposit: 9110 - Xpress Bill Pay - Clearing	2,603.59		26,915.15
6/15/2023	DEP	Bank Deposit: 9116 - Xpress Bill Pay - Clearing	2,209.37		29,124.52
6/15/2023	DEP	Bank Deposit: 9119 - Xpress Bill Pay - Clearing	1,998.18		31,122.70
6/16/2023	DEP	Bank Deposit: 9123 - Xpress Bill Pay - Clearing	3,232.65		34,355.35
6/17/2023	DEP	Bank Deposit: 9124 - Xpress Bill Pay - Clearing	286.68		34,642.03
6/18/2023	DEP	Bank Deposit: 9126 - Xpress Bill Pay - Clearing	199.00		34,841.03
6/19/2023	DEP	Bank Deposit: 9132 - Xpress Bill Pay - Clearing	395.41		35,236.44
6/20/2023	DEP	Bank Deposit: 9136 - Xpress Bill Pay - Clearing	7,787.45		43,023.89
6/21/2023	DEP	Bank Deposit: 9142 - Xpress Bill Pay - Clearing	5,252.71		48,276.60
6/22/2023	DEP	Bank Deposit: 9146 - Xpress Bill Pay - Clearing	7,275.13		55,551.73
6/22/2023	DEP	Bank Deposit: 9147 - Xpress Bill Pay - Clearing		60.98	55,490.75
6/23/2023	BKTR	Bank Transfer to Operations - PNC		48,215.62	7,275.13
6/23/2023	DEP	Bank Deposit: 9151 - Xpress Bill Pay - Clearing	11,303.39		18,578.52
6/24/2023	DEP	Bank Deposit: 9153 - Xpress Bill Pay - Clearing	4,518.81		23,097.33
6/25/2023	DEP	Bank Deposit: 9155 - Xpress Bill Pay - Clearing	36,120.58		59,217.91
6/26/2023	DEP	Bank Deposit: 9158 - Xpress Bill Pay - Clearing	1,214.53		60,432.44
6/27/2023	DEP	Bank Deposit: 9165 - Xpress Bill Pay - Clearing	753.56		61,186.00
6/27/2023	DEP	Bank Deposit: 9166 - Xpress Bill Pay - Clearing		59.59	61,126.41
6/28/2023	DEP	Bank Deposit: 9173 - Xpress Bill Pay - Clearing	1,410.16		62,536.57
6/28/2023	DEP	Bank Deposit: 9174 - Xpress Bill Pay - Clearing		59.95	62,476.62
6/29/2023	BKTR	Bank Transfer to Operations - PNC		61,066.46	1,410.16
6/29/2023	DEP	Bank Deposit: 9180 - Xpress Bill Pay - Clearing	244.16		1,654.32
6/30/2023	DEP	Bank Deposit: 9183 - Xpress Bill Pay - Clearing	1,087.84		2,742.16
			$110,965.94	**($147,683.38)**	**$2,742.16**
10102 - Gain/Loss on Disposal of Assets					**($69,953.68)**
6/21/2023	NBPT	Receipt 165186: Jacob Roberts - Sale 08-2007 Chevy 2500HD		9,333.00	(79,286.68)
6/30/2023	PRJ	PRJ Closing: ASSET REMOVALS	23,532.27		(55,754.41)
			$23,532.27	**($9,333.00)**	**($55,754.41)**
10103 - Bad Debt Expense					**$0.00**
6/30/2023	BD	Account Write-off: 61623 - BARTON, ELIZABETH	148.57		148.57
6/30/2023	BD	Account Write-off: 61623 - BARTON, ELIZABETH	9.81		158.38
6/30/2023	BD	Account Write-off: 61623 - BARTON, ELIZABETH	3.60		161.98
6/30/2023	BD	Account Write-off: 61623 - BARTON, ELIZABETH	32.46		194.44
6/30/2023	BD	Account Write-off: 69693 - HENDRIX, SUZANNE	192.93		387.37
6/30/2023	BD	Account Write-off: 69693 - HENDRIX, SUZANNE	20.82		408.19
6/30/2023	BD	Account Write-off: 69693 - HENDRIX, SUZANNE	0.14		408.33
6/30/2023	BD	Account Write-off: 69693 - HENDRIX, SUZANNE	3.60		411.93
6/30/2023	BD	Account Write-off: 59408 - MANLEY, HOWARD	23.03		434.96
6/30/2023	BD	Account Write-off: 59408 - MANLEY, HOWARD	1.52		436.48
6/30/2023	BD	Account Write-off: 72709 - JACOBS, CHAD	36.45		472.93
6/30/2023	BD	Account Write-off: 72709 - JACOBS, CHAD	11.95		484.88
6/30/2023	BD	Account Write-off: 72709 - JACOBS, CHAD	0.06		484.94
6/30/2023	BD	Account Write-off: 72134 - STODGHILL, JONATHAN	8.34		493.28
6/30/2023	BD	Account Write-off: 72134 - STODGHILL, JONATHAN	0.08		493.36
6/30/2023	BD	Account Write-off: 72998 - ICKOVIC, ELIYAHU	3.58		496.94
6/30/2023	BD	Account Write-off: 72998 - ICKOVIC, ELIYAHU	0.01		496.95
6/30/2023	BD	Account Write-off: 71490 - WELLS, JULIE & INGLISH,SCOTTY	31.93		528.88
6/30/2023	BD	Account Write-off: 71490 - WELLS, JULIE & INGLISH,SCOTTY	11.89		540.77
6/30/2023	BD	Account Write-off: 72780 - HILL, JOSEPH	41.35		582.12

Pine-Strawberry WID
Standard Financial Report
PSWID - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

	June Actual	2023 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	314,824.87	2,520,308.12
10001 Gila County Warrant Acct Chase	(395,061.06)	6,349.81
10003 PNC-Restricted Cust. Sec Dep	1,857.78	316,772.66
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-Public Funds Interest Checking-USDA	527.39	247,318.74
10011 PNC-MM-Reserve Funds Acct	541.97	254,151.93
10014 PNC-WIFA Operations Accnt	(900.00)	166,472.42
10015 PNC-WIFA Reserve Restricted Accnt	1,315.49	616,896.82
10100 Xpress Bill Pay Clearing	(36,717.44)	2,742.16
Total Cash and cash equivalents	**(113,611.00)**	**4,131,412.66**
Receivables		
12006 Accounts Receivable	16,409.70	230,374.92
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(9.62)	7,239.09
Total Receivables	**16,400.08**	**232,811.68**
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)	20,813.58
16000 Inventory-Parts in Warehouse	4,587.63	298,999.90
Total Other current assets	**1,321.28**	**320,713.08**
Total Current Assets	**(95,889.64)**	**4,684,937.42**
Non-Current Assets		
Capital assets		
Work in Process		
16020 PSWID Construction in Progress	(346,013.21)	0.00
16030 USDA Construction in Progress	602,567.73	2,745,041.39
Total Work in Process	**256,554.52**	**2,745,041.39**
Property		
16110 Land	0.00	300,758.09
16210 Buildings	17,303.22	385,206.72
16310 Leasehold Improvements	0.00	41,883.28
16410 Infrastructure	216,475.49	13,618,683.03
16610 Vehicles & Equipment	69,026.80	679,867.59
16620 Computers Hardware & Software	(3,324.31)	49,754.60
Total Property	**299,481.20**	**15,076,153.31**
Accumulated depreciation		
17210 AccDpn Buildings	1,934.19	82,660.83
17310 AccDpn Leasehold Improvements	463.13	11,053.19
17410 AccDpn Infrastructure	(83,805.12)	3,954,083.75
17610 AccDpn Vehicles & Equipment	(9,214.42)	281,713.50
17620 AccDpn Computers Hardware & Software	(2,646.37)	43,200.60
Total Accumulated depreciation	**(93,268.59)**	**4,372,711.87**
Total Capital assets	**649,304.31**	**13,448,482.83**
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(440,146.12)
14007 Right-to-Use Lease	0.00	94,612.12
14007A Amortization of Leases	(1,785.97)	(43,344.23)
Total Other non-current assets	**(4,405.89)**	**868,673.77**
Total Non-Current Assets	**644,898.42**	**14,317,156.60**
Total Assets:	**549,008.78**	**19,002,094.02**
Liabilites and Fund Equity:		
Liabilities:		
Accounts payable		

	June Actual	2023 YTD Actual
20000 Accounts Payable	563,839.03	1,161,592.57
Total Accounts payable	**563,839.03**	**1,161,592.57**
Other Current Liabilities		
24000 Accrued Payroll Payable	20,236.43	20,236.43
24001 Compensated PTO	(932.33)	12,603.55
24101 Refundable Customer Deposits	1,200.00	296,742.54
25500 Sales Tax Payable	1,744.35	15,008.27
25504 Interest Payable-WIFA	24,650.91	24,650.91
25505 Finance Charge Payable-WIFA	47,684.91	47,684.91
25510 Retention Payable	71,968.19	110,923.74
25511 ACC/CRI/HIP	0.03	0.06
25512 SHORT TERM DISABILITY	0.00	13.40
25514 Vol Term Life Ins.	(186.14)	(186.14)
Total Other Current Liabilities	**166,366.35**	**527,677.67**
Long-term liabilities		
25005 WIFA Note Payable	0.00	6,357,988.49
25006 WIFA/USDA Design Loan Payable	0.00	1,027,364.97
25007 USDA Note Payable	0.00	3,761,679.22
25008 WIFA/USDA Construction Loan Payable	0.00	416,604.12
25513 Right-To-Use Leases	(1,823.44)	54,974.57
Total Long-term liabilities	**(1,823.44)**	**11,618,611.37**
Total Liabilities:	**728,381.94**	**13,307,881.61**
Fund Balance		
Net income		
30000 Retained Earnings	(179,373.16)	5,694,212.41
Total Net income	**(179,373.16)**	**5,694,212.41**
Total Fund Balance	**(179,373.16)**	**5,694,212.41**
Total Liabilites and Fund Equity:	**549,008.78**	**19,002,094.02**
Total Net Position	**0.00**	**0.00**

	June Actual	2023 YTD Actual	2023 Budget	Budget Remaining
Income or Expense				
Income From Operations:				
Operating income				
Water Fees				
50201 Water Base Fees	177,427.59	2,129,261.61	2,125,230.00	(4,031.61)
50201A Excess Gallon Fees-Tier 1	9,258.75	87,111.58	91,504.00	4,392.42
50201B Excess Gallon Fees-Tier 2	9,298.04	64,937.39	73,108.00	8,170.61
50201C Excess Gallon Fees-Tier 3	12,048.38	76,851.43	81,142.00	4,290.57
50201D Excess Gallon Fees-Tier 4	18,357.72	143,496.43	154,016.00	10,519.57
Total Water Fees	**226,390.48**	**2,501,658.44**	**2,525,000.00**	**23,341.56**
Property Tax				
50300 Property Tax Levy	4,815.79	915,447.42	926,351.00	10,903.58
Total Property Tax	**4,815.79**	**915,447.42**	**926,351.00**	**10,903.58**
Other Water Fees				
50200 Misc Other Fees	50.00	763.96	606.00	(157.96)
50202 Establishment Fee-Water	2,300.00	18,100.00	13,626.00	(4,474.00)
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	100.00	400.00	700.00	300.00
50206 Adjust/Replace Meter Box	0.00	0.00	200.00	200.00
50207 Reconnection Fee	250.00	750.00	638.00	(112.00)
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	**2,700.00**	**39,380.93**	**28,540.00**	**(10,840.93)**
Miscellaneous Fees				
50101 Late Fees	1,286.44	20,909.75	12,544.00	(8,365.75)
50102 NSF Checks	120.00	870.00	916.00	46.00
Total Miscellaneous Fees	**1,406.44**	**21,779.75**	**13,460.00**	**(8,319.75)**
Total Operating income	**235,312.71**	**3,478,266.54**	**3,493,351.00**	**15,084.46**
Operating expense				
Administration				
Other Admin Expenses				
60003.1 Admin Other - Bank Charges	824.11	10,032.37	10,466.00	433.63
60003.2 Admin Other - Insurance General	1,541.50	19,034.93	23,562.00	4,527.07
60003.3 Admin Other - Postage-General (Not Billings)	0.00	1,349.15	1,021.00	(328.15)
60003.4 Admin Other - Dues and Subscriptions	721.31	1,727.70	1,245.00	(482.70)
60003.5 Admin Other - Travel/Meal/Training	248.37	1,034.82	2,520.00	1,485.18
60003.6 Admin Other - Supplies/Printing-Admin	738.17	9,475.28	20,241.00	10,765.72
Total Other Admin Expenses	**4,073.46**	**42,654.25**	**59,055.00**	**16,400.75**
Outside Source Fees				
60002.1 Outside Source - On Line Billing Portal	0.00	12,924.67	15,950.00	3,025.33
60002.3 Outside Source - Merchant Credit Card Fees	1,290.07	15,741.29	16,550.00	808.71
60002.6 Outside Source - Drug Testing	34.65	349.55	360.00	10.45
60002.8 Outside Source - Mailings-Customer Billings	1,372.68	15,825.53	15,968.00	142.47
60002.92 Outside Source - Public Notices	100.00	4,603.10	2,659.00	(1,944.10)
60002.94 Outside Source - Website Maintenance	1,624.00	10,078.00	12,057.00	1,979.00
60002.95 Outside Source - Advertisements	1,424.81	3,737.90	2,316.00	(1,421.90)
Total Outside Source Fees	**5,846.21**	**63,260.04**	**65,860.00**	**2,599.96**
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.	571.38	8,919.28	6,206.00	(2,713.28)
60001.3 Admin Office - Small Equipment / Furniture	577.72	7,702.13	10,375.00	2,672.87
60001.4 Admin Office - Telephone/Ans. Serv./Internet	397.87	7,630.65	10,334.00	2,703.35
60001.5 Admin Office-Janitorial/Trash/Security/Maintenance	208.86	3,940.97	7,348.00	3,407.03
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 - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

	June Actual	2023 YTD Actual	2023 Budget	Budget Remaining
60001.8 Admin Office - Computer/Software/IT Expenses	3,141.58	56,233.75	64,000.00	7,766.25
Total Administration Office Expenses	**4,897.41**	**84,948.44**	**129,598.00**	**44,649.56**
Admin Employer Taxes and Benefits				
6009A Admin - Employment Taxes-SS	643.32	10,868.51	18,840.00	7,971.49
6009B Admin - Employment Taxes-Med	150.44	2,541.83	3,946.00	1,404.17
6009C Admin - Employment Taxes-FUTA	10.51	239.65	368.00	128.35
6009D Admin - Employment Taxes-SUTA	12.43	230.84	551.00	320.16
6009E Admin - Workmens Comp Insurance	17.90	204.15	257.00	52.85
6009F Admin - Employer Insurance Benefit Liability	5,988.50	32,546.12	38,190.00	5,643.88
6009G Admin - Payroll Processing Fees/ADP	382.90	4,783.22	5,906.00	1,122.78
6009H Admin - Retirement Benefit-Admin	161.87	3,924.69	6,588.00	2,663.31
6009I Admin - HSA Benefit-Admin	249.96	2,916.20	3,457.00	540.80
6009J Admin - Employer Liability - Other	439.65	439.65	0.00	(439.65)
Total Admin Employer Taxes and Benefits	**8,057.48**	**58,694.86**	**78,103.00**	**19,408.14**
Administrative Labor				
60004.3 Admin Labor - Accounting Assistant	6,200.50	51,233.80	51,041.00	(192.80)
60004.4 Admin Labor - C S Rep 1	3,791.25	30,321.96	38,606.00	8,284.04
60004.7 Admin Labor - Accountant	6,777.12	56,694.98	55,913.00	(781.98)
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	**16,768.87**	**183,271.44**	**242,384.00**	**59,112.56**
Total Administration	**39,643.43**	**432,829.03**	**575,000.00**	**142,170.97**
Admin - Professional Services, etc.				
70001 ADMIN - Accountant Fees-Audit	0.00	21,150.00	20,000.00	(1,150.00)
70003 ADMIN - Ins. Public Offical Liability	0.00	3,319.47	4,646.00	1,326.53
70004.2 ADMIN - Legal Fees - General	11,406.50	45,977.00	42,645.00	(3,332.00)
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	0.00	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.	**11,406.50**	**73,253.89**	**72,000.00**	**(1,253.89)**
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	6,498.71	13,187.57	5,751.00	(7,436.57)
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	12,071.68	1,500.00	(10,571.68)
80008.8 Ops Prof Svc - Electrical Work/Outside Services	60,780.26	77,136.63	1,500.00	(75,636.63)
80008.9 Ops Prof Svc - Consulting	0.00	800.00	2,341.00	1,541.00
Total Professional Services	**67,553.97**	**118,286.04**	**23,827.00**	**(94,459.04)**
Field Expenses				
80040.1 Field Exp - Storage Unit	0.00	600.00	665.00	65.00
80040.2 Field Exp - Equipment Rental-Field	422.30	1,163.90	2,242.00	1,078.10
80040.3 Field Exp - Tools/Field Expense	3,120.66	38,482.57	38,502.00	19.43
80040.4 Field Exp - Water/Supplies for Outages	0.00	0.00	274.00	274.00
80040.5 Field Exp - Landscape/Firewise	411.59	5,318.92	8,585.00	3,266.08
80040.6 Field Exp - Equipment	205.53	8,729.58	10,098.00	1,368.42
Total Field Expenses	**4,160.08**	**54,294.97**	**60,366.00**	**6,071.03**
Field Office Expenses				
80037.1 Field Office - Phone/Electric/Water	77.79	1,553.08	8,738.00	7,184.92
80037.1B Field Office - Subscriptions	141.67	566.66	0.00	(566.66)
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	339.99	3,445.74	2,635.00	(810.74)
80037.5 Field Office - Repairs & Maintenance	0.00	33.00	715.00	682.00
80037.7 Field Office - Cell Phones & Communications	107.44	2,414.70	2,415.00	0.30
80037.8 Field Office - Mileage/Meals/Travel/Gear	544.43	7,889.30	3,948.00	(3,941.30)
Total Field Office Expenses	**1,211.32**	**18,049.87**	**22,772.00**	**4,722.13**

	June Actual	2023 YTD Actual	2023 Budget	Budget Remaining
Field Vehicle & Equipment Costs				
80036.1 Autos & Eqpt - Fuel Expense	2,596.72	34,634.98	36,050.00	1,415.02
80036.2 Autos & Eqpt - Maintain & Repair	104.44	3,406.70	1,475.00	(1,931.70)
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	0.00	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	466.76	799.66	500.00	(299.66)
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	9,252.82	8,123.00	(1,129.82)
Total Field Vehicle & Equipment Costs	**3,979.34**	**79,300.79**	**80,216.00**	**915.21**
Wells, Tanks, Infrastructure				
Water Share All				
80007.1 Water Share - Agreements	835.10	21,442.45	24,990.00	3,547.55
80007.2 Water Share - Electricity	600.58	16,579.35	20,058.00	3,478.65
80007.3 Water Share - Improvements/Parts/Maintenance	0.00	10,470.14	24,463.00	13,992.86
Total Water Share All	**1,435.68**	**48,491.94**	**69,511.00**	**21,019.06**
Well Expense All				
80004.1 Well - Labor	0.00	1,940.00	1,000.00	(940.00)
80004.5 Well - Chemicals/Supplies Water	1,597.73	11,244.14	12,107.00	862.86
Total Well Expense All	**1,597.73**	**13,184.14**	**13,107.00**	**(77.14)**
Environmental				
80005.1 Environ - Testing Lab/Regulatory Fees H20	315.00	5,500.00	4,770.00	(730.00)
80005.2 Environ - Licenses/Permits/Fees	0.00	9,330.77	9,940.00	609.23
Total Environmental	**315.00**	**14,830.77**	**14,710.00**	**(120.77)**
Infrastructure All				
80002.1 Infrastructure - Asphalt-Landscape Repairs	4,546.56	106,842.32	49,062.00	(57,780.32)
80002.2 Infrastructure - Meters & Meter Related Expenses	667.29	2,567.29	20,284.00	17,716.71
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	13,467.58	147,231.88	95,457.00	(51,774.88)
Total Infrastructure All	**18,681.43**	**266,199.69**	**175,000.00**	**(91,199.69)**
Tanks All				
80003.2 Tanks - Level Monitoring	140.00	1,835.33	2,680.00	844.67
80003.3 Tanks - Telephones-Pumps	394.16	4,730.04	6,871.00	2,140.96
80003.4 Tanks - Monitoring Equipment	0.00	0.00	650.00	650.00
Total Tanks All	**534.16**	**6,565.37**	**10,201.00**	**3,635.63**
Other				
80001.1 Wells-Tanks-Booster:Electricity Wells	11,567.01	100,886.05	112,629.00	11,742.95
80001.2 Wells-Tanks-Boosters: Propane	440.55	3,304.35	3,279.00	(25.35)
80001.3 Wells-Tanks-Boosters: Parts	0.00	8,071.14	50,213.00	42,141.86
80001.4 Wells-Tanks-Boosters: General Engineering	0.00	1,483.63	1,350.00	(133.63)
Total Other	**12,007.56**	**113,745.17**	**167,471.00**	**53,725.83**
Total Wells, Tanks, Infrastructure	**34,571.56**	**463,017.08**	**450,000.00**	**(13,017.08)**
Field Labor & Employer Taxes/Benefits				
Field Labor				
80010.01 Field - Utility Operator 1	4,683.50	44,303.62	42,194.00	(2,109.62)
80010.02 Field - Utility Operator 2	5,191.70	20,804.21	0.00	(20,804.21)
80010.03 Field - Utility Operator 3	7,776.00	68,949.85	78,370.00	9,420.15
80010.04 Field - Utility Operator 4	4,666.50	37,609.32	51,050.00	13,440.68
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	4,751.50	40,854.07	45,146.00	4,291.93

	June Actual	2023 YTD Actual	2023 Budget	Budget Remaining
80010.13 Field - Utility Operator 13	0.00	38,872.27	53,594.00	14,721.73
80010.14 Field - Utility Operator 14	9,320.91	65,014.27	59,612.00	(5,402.27)
80010.15 Field - Utility Operator 15	8,571.87	59,073.16	46,713.00	(12,360.16)
Total Field Labor	**44,961.98**	**392,867.54**	**423,339.00**	**30,471.46**
Field Employer Taxes & Benefits				
80009A Field - Employment Taxes-SS	1,798.59	23,272.06	28,247.00	4,974.94
80009B Field - Employment Taxes-Med	420.64	5,442.74	6,606.00	1,163.26
80009C Field - Employment Taxes-FUTA	37.23	447.49	517.00	69.51
80009D Field - Employment Taxes-SUTA	41.03	433.00	735.00	302.00
80009E Field - Workmens Comp Insurance	653.86	7,500.44	9,500.00	1,999.56
80009F Field - Employer Insurance Benefit Liability	11,454.90	57,671.46	70,901.00	13,229.54
80009G.2 Field - Cont Education	0.00	(199.99)	0.00	199.99
80009H Field - Retirement Benefit Liability	336.12	6,402.94	4,229.00	(2,173.94)
80009I Field - HSA Benefit	583.24	5,999.04	5,926.00	(73.04)
80009P Field - Employer Liability - Other	(1,371.98)	(1,371.98)	0.00	1,371.98
Total Field Employer Taxes & Benefits	**13,953.63**	**105,597.20**	**126,661.00**	**21,063.80**
Total Field Labor & Employer Taxes/Benefits	**58,915.61**	**498,464.74**	**550,000.00**	**51,535.26**
Total Operations	**170,391.88**	**1,231,413.49**	**1,187,181.00**	**(44,232.49)**
Depreciation Expense				
Depreciation Expense-Operations				
80050 Depreciation Expense-Operations	54,970.04	655,829.81	521,876.00	(133,953.81)
Total Depreciation Expense-Operations	**54,970.04**	**655,829.81**	**521,876.00**	**(133,953.81)**
Depreciation Expense-Admin				
60030 Depreciation Expense-Admin	677.94	8,535.78	8,560.00	24.22
60030A Amortized Deferred Acq Charges	2,619.92	31,439.04	28,819.00	(2,620.04)
60030B Amortized Right-to-Use Leases	1,785.97	21,431.64	0.00	(21,431.64)
Total Depreciation Expense-Admin	**5,083.83**	**61,406.46**	**37,379.00**	**(24,027.46)**
Total Depreciation Expense	**60,053.87**	**717,236.27**	**559,255.00**	**(157,981.27)**
Total Operating expense	**281,495.68**	**2,454,732.68**	**2,393,436.00**	**(61,296.68)**
Total Income From Operations:	**(46,182.97)**	**1,023,533.86**	**1,099,915.00**	**76,381.14**
Non-Operating Items:				
Non-operating income				
50401 Accounting Credit	134.56	1,670.94	1,246.00	(424.94)
50403 Interest-Property Taxes	113.53	2,827.48	1,242.00	(1,585.48)
50411 Restitution Payments	1,097.84	13,223.58	12,070.00	(1,153.58)
50412 Interest-Public Funds/WIFA Reserve Accounts	2,384.85	19,295.70	25.00	(19,270.70)
Total Non-operating income	**3,730.78**	**37,017.70**	**14,583.00**	**(22,434.70)**
Non-operating expense				
10102 Gain/Loss on Disposal of Assets	14,199.27	(55,754.41)	0.00	55,754.41
10103 Bad Debt Expense	594.39	594.39	0.00	(594.39)
10107 WIFA Interest	19,201.13	38,408.19	0.00	(38,408.19)
10108 WIFA Finance Charges	47,684.91	95,384.57	0.00	(95,384.57)
10110 USDA Interest	41,912.20	41,138.63	0.00	(41,138.63)
10111 Right-to-Use Lease Interest	176.56	2,510.83	0.00	(2,510.83)
10112 WIFA INTERIM - Interest	13,152.51	13,152.51	0.00	(13,152.51)
Total Non-operating expense	**136,920.97**	**135,434.71**	**0.00**	**(135,434.71)**
Total Non-Operating Items:	**(133,190.19)**	**(98,417.01)**	**14,583.00**	**113,000.01**
Total Income or Expense	**(179,373.16)**	**925,116.85**	**1,114,498.00**	**189,381.15**