



Pine-Strawberry Water Improvement District

Treasurer's Report

for the

September 28, 2023, Board Meeting

The following reports are provided with financial information for August 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 (1 Pages)**
- **General Ledger Detail Report (5 Pages)**

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT			
COMPARATIVE BALANCE SHEET - ACCRUAL BASIS			
FOR THE TWO MONTHS ENDED AUGUST 2022 AND 2023			
		8/31/2022	8/31/2023
ASSETS			
Current Assets			
Cash in Bank - PNC Revenue Fund (Operations)		\$2,000,146.16	\$19,539.62
Cash in Bank - PNC Revenue Fund (Sweep Account)		\$0.00	\$2,131,146.03
Cash in Bank - Chase Bank Gila County Warrant Account		21,013.01	12,347.32
Cash in Bank - PNC Restricted Customer Deposits		303,977.73	321,626.48
Cash in Bank - PNC Public Funds Checking-USDA		242,831.21	248,443.79
Cash in Bank - PNC Hook-up Fee Account		176,356.98	0.00
Cash in Bank - PNC Maintenance Reserve Fund		250,000.00	255,308.06
Cash in Bank - PNC WIFA Operations		169,930.28	174,703.80
Cash in Bank - PNC WIFA Reserve Fund		530,950.79	619,703.08
Petty Cash and Cash Drawer		400.00	400.00
Xpress Bill Pay Clearing		3,598.33	56,073.73
Total Cash & Cash Equivalents		\$3,699,204.49	\$3,839,291.91
Accounts Receivable - PSWID - Less Allowance for Bad Debts		209,568.09	244,603.62
Property Tax Receivable-Gila County		16,582.28	15,822.08
Total Receivables		226,150.37	260,425.70
Security Deposit - Admin Building Lease		\$699.60	\$699.60
Prepaid Contract Services and Expenses		17,112.69	14,380.90
Inventory - Parts in Warehouse		281,747.23	363,001.52
Total Other Current Assets		\$299,559.52	\$378,082.02
Total Current Assets		\$4,224,914.38	\$4,477,799.63
Capital Assets			
Construction in Progress - USDA		\$915,397.73	\$3,268,641.07
Total Work in Process		\$915,397.73	\$3,268,641.07
Property			
Land		\$201,967.38	\$300,758.09
Buildings		92,903.50	385,206.72
Leasehold Improvements		41,883.28	41,883.28
Infrastructure-District		\$5,425,276.87	\$5,697,479.63
Infrastructure, WIFA Infrastructure Projects		7,921,203.40	7,921,203.40
Vehicles & Equipment		535,899.24	697,294.32
Computer Hardware & Software		53,078.91	49,754.60
Total Property		14,272,212.58	15,093,580.04
Less: Accumulated Depreciation - District		-3,402,023.41	-3,493,371.69
Less: Accumulated Depreciation- WIFA		-656,930.21	-993,898.01
Total Accumulated Depreciation		-4,058,953.62	-4,487,269.70
		\$10,213,258.96	\$10,606,310.34
Total Capital Assets-Net		\$11,128,656.69	\$13,874,951.41
Other Assets			
Acquired Costs - Excess Goodwill-Net of Amortization		\$843,605.08	\$812,166.04
Right-to-Use Leases - Net of Amortization		\$69,127.59	\$47,555.97
Total Non-Current Assets		\$912,732.67	\$859,722.01
TOTAL ASSETS		\$16,266,303.74	\$19,212,473.05
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts Payable		\$134,743.34	\$637,948.82
Compensated PTO		13,535.88	12,603.55
Refundable Customer Deposits		289,501.54	300,132.54
Sales Tax Payable		13,749.76	16,050.82
Retention Payable		0.00	65,524.92
Servline Insurance Claims		500.19	0.00
Employee Insurance Deductions		329.15	1,048.75
Total Current Liabilities		\$452,359.86	\$1,033,309.40
Long Term Liabilities			
WIFA Note Payable		6,357,988.49	5,988,566.66
WIFA Design Loan Payable		775,545.69	1,169,935.27
USDA Note Payable		3,729,324.29	3,761,679.22
WIFA/USDA Construction Loan Payable		0.00	1,367,398.22
Right-to-Use Leases Payable		72,948.76	51,310.12
Total Notes Payable		10,935,807.23	12,328,889.49
TOTAL LIABILITIES		\$11,388,167.09	\$13,362,198.89
EQUITY			
Retained Earnings		\$4,769,095.56	\$5,764,436.86
Net Income		109,041.09	86,037.30
TOTAL EQUITY		4,878,136.65	5,850,474.16
TOTAL LIABILITIES & EQUITY		\$16,266,303.74	\$19,212,673.05

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

INCOME	8/31/2022	8/31/2023	Notes
Revenues			
Water Fees	\$436,494.18	\$489,995.00	
Property Tax Levy	6,256.45	5,222.13	
Other Water Fees	19,000.00	4,291.75	
Miscellaneous Fees	4,143.01	3,175.71	
TOTAL REVENUE	\$465,893.64	\$502,684.59	
EXPENSES			
Other Administrative Expenses	\$7,077.68	\$7,868.50	
Outside Source Fees	10,873.54	14,838.10	
Administrative Office Expenses	12,234.51	17,199.95	
Administrative Labor Employer Taxes & Benefits	8,547.24	8,952.45	
Administrative Labor	20,720.32	31,715.13	
ADMINISTRATIVE EXPENSES	\$59,453.29	\$80,574.13	
ADMIN-Professional Fees & Insurance	22,533.26	34,324.00	1
TOTAL ADMINISTRATIVE EXPENSES	\$81,986.55	\$114,898.13	
OPERATIONS EXPENSES			
Outside/Professional Services	\$5,751.07	\$2,200.85	
Field Tools & Supplies	8,981.30	14,531.75	
Field Office Expenses	3,102.18	5,769.08	
Field Vehicle & Equipment	11,355.86	16,186.24	
Wells, Tanks & Infrastructure	68,302.51	62,663.13	
Field Labor	49,733.28	70,322.00	
Field Labor Employer Taxes & Benefits	17,325.16	18,329.16	
OPERATIONS EXPENSES	\$164,551.36	\$190,002.21	
TOTAL OPERATIONS EXPENSES	\$246,537.91	\$304,900.34	
Depreciation	\$104,633.02	\$113,202.07	
Depreciation & Amortization- Administrative	6,796.12	6,595.72	
Amortized Right-to-Use Leases	3,571.94	3,711.92	
TOTAL DEPRECIATION EXPENSE	\$115,001.08	\$123,509.71	
TOTAL EXPENSES	\$361,538.99	\$428,410.05	
NET INCOME FROM OPERATIONS	\$104,354.65	\$74,274.54	
OTHER INCOME/EXPENSE			
Other Income - Accounting Credit	\$295.73	\$318.69	
Other Income - Interest Property Taxes	1,024.84	643.25	
Other Income - Restitution Payments	2,178.68	2,273.92	2
Other Income - Public Funds/WIFA Reserve/Sweep	898.64	8,862.45	
TOTAL OTHER INCOME	\$4,397.89	\$12,098.31	
Right-to-Use Leases Interest	\$485.02	\$335.55	
TOTAL OTHER EXPENSES	\$485.02	\$335.55	
TOTAL OTHER INCOME & EXPENSE	\$3,912.87	\$11,762.76	
NET INCOME	\$108,267.52	\$86,037.30	

1. Administrative Professional Fees include Audit Fees \$14,000, Legal Fees \$4,097 and Litigation Fees \$16,227.

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

Pine-Strawberry Water Improvement District						
Cash Position as of August 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		
Year FY 2022/2023	\$4,559,268	\$5,781,485	-\$1,222,217	\$820,601		
Beginning Cash Forward				\$554,110		
July	\$1,354,845	\$654,835	\$700,010	\$1,254,120		
August	\$263,732	\$708,292	-\$444,560	\$809,560	2	
September						
October						
November						
December						
January						
February						
March						
April						
May						
June						
YTD 2022/2023	\$1,618,577	\$1,363,127	\$255,450	\$809,560		
Bank Account Presentation						
Reconciled Statement Balances			Beginning	Ending		
PNC-Revenue Fund(Operations)			\$2,114,984.06	\$19,539.62		
PNC-Operations (Sweep Account)			\$0.00	\$2,131,146.03		
Chase Bank - Warrant Account			\$9,976.98	\$12,347.32		
PNC-Public Funds Account			\$247,864.87	\$248,443.79		
PNC-Maintenance Reserve Fund			\$254,713.15	\$255,308.06		
PNC-WIFA Operations			\$174,703.80	\$174,703.80		
X-Press Bill Pay Transfer Account			\$2,689.12	\$56,073.73		
			\$2,804,931.98	\$2,897,562.35	1	
Non-Restricted Account Balances						
			\$318,878.21	\$321,626.48		
PNC Bank - Security Deposit			\$618,259.06	\$619,703.08		
PNC-WIFA Reserve Account			\$937,137.27	\$941,329.56		
Restricted Account Balances			\$3,742,069.25	\$3,838,891.91		
Total Reconciled Balances						
Bank Statement Balances			Beginning	Ending		
PNC-Revenue Fund(Operations)			\$2,085,840.90	\$25,500.00		
PNC-Operations (Sweep Account)			\$0.00	\$2,131,146.03		
Chase Bank - Warrant Account			\$9,976.98	\$12,347.32		
PNC-Public Funds Account			\$247,864.87	\$248,443.79		
PNC-Maintenance Reserve Fund			\$254,713.15	\$255,308.06		
PNC-WIFA Operations			\$712,106.07	\$174,703.80		
PNC-WIFA Operations			\$73,661.00	\$55,390.89		
X-Press Bill Pay Transfer Account			\$3,384,162.97	\$2,902,839.89	1	
Non-Restricted Account Balances						
			\$319,910.94	\$322,746.29		
PNC Bank - Security Deposit			\$618,259.06	\$619,703.08		
PNC-WIFA Reserve Account			\$938,170.00	\$942,449.37		
Restricted Account Balances			\$4,322,332.97	\$3,845,289.26		
Total Statement Balances						
<i>Revenues from Water, Misc. Fees, Property Tax Levy, Sales Tax and Funding</i>						
<i>Administration, Operations, Sales Tax, Loan Payments & Capital Projects</i>						
Notes:						
(1) Cash in:	<i>Operations, Warrant, Public Funds, Maintenance Reserve,</i>					
Cash Out:	<i>WIFA Operations and X-Press Bill Pay</i>					
Non-restricted Accounts:	<i>Balance forward is the Cash Carryforward Accounts from the Budget Report</i>					
(2) Balance Forward						

Pine-Strawberry Water Improvement District

Fiscal Year Credit Card Activity as of AUGUST 2023

PNC Bank Credit Card Account	Date	For	Authorized By	Current Charges	Payments	Ending
Balance Forward 6/30/23						\$5,084.47
Amazon/Home Depot/Equipment	Various	Field Expenses	SB	\$3,267.01		\$8,351.48
Amazon/Microsoft/Simplisafe/Go Daddy	Various	Administrative Expenses	SB	\$795.29		\$9,146.77
E-Pay	7/13/2023				\$5,084.47	\$4,062.30
Balance Due 7/31/23 Per Spreadsheet						\$4,062.30
Balance Forward 7/31/23						\$4,062.30
Amazon/Home Depot/Equipment	Various	Field Expenses	SB	\$5,158.62		\$9,220.92
Amazon/Microsoft/Simplisafe/Go Daddy	Various	Administrative Expenses	SB	\$2,904.41		\$12,125.33
E-Pay	8/11/2023				\$4,062.30	\$8,063.03
Balance Due 8/31/23 Per Spreadsheet						\$8,063.03
<i>The District has a credit card account that has one card in the name of PSWID 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>						

Commercial Credit Card Expense Report

Transactions Posted

Date	Vendor	Description	Admin	Field	General Ledger
8/1	Amazon	Office Supplies	143.22		60003.6
8/1	Gila County	Permits		46.35	80005.2
8/1	Amazon	Office Supplies	59.93		60003.6
8/1	Amazon	Small Equipment	54.33		60001.3
8/3	Working Person Store	Safety Gear		180.00	80037.8
8/3	Local Grocer	Staff Meal	81.51		60003.5
8/7	Simplisafe	Security	27.99		60001.5
8/7	Stamps.com	Postage	100.00		60003.3
8/5	A Vinyl Destination	Vehicle Maintenance		409.46	80036.2
8/8	Uncle Tom's	Fuel		113.01	80036.1
8/10	Amazon	Office Supplies	60.78		60003.6
8/9	Amazon	Small Equipment	21.22		60001.3
8/9	Amazon	Office Supplies	18.77		60003.6
8/11	Stamps.com	Subscription	21.31		60003.4
8/11	Amazon	Field Supplies		44.00	80040.3
8/11	Printing by George	Office Supplies	99.19		60003.6
8/12	Adobe	Software	104.69		60001.8
8/12	Hyatt Place	Travel Expense/Water conference	1015.86		60003.5
8/14	Jones Ford	Vehicle Maintenance		3173.45	80036.3
8/16	Amazon	Credit	-28.77		60003.6
8/11	Amazon	Small Equipment	53.29		60001.3
8/16	Stamps.com	Postage	100.00		60003.3
8/21	Northern Tool	Equipment		682.23	80040.6
8/17	Amazon	Office Supplies	127.39		60003.6
8/24	Costco	Field Supplies		439.99	80040.3
8/25	Payson MVD	Title Fees		8.00	80036.4
8/8	Amazon	Office Supplies	69.73		60003.6
8/25	Able Distribution Payson	Field Supplies		62.13	80040.3
8/29	Adobe	Software	19.71		60001.8
8/28	Amazon	Office Supplies	54.26		60003.6
8/29	Onsolve	Public Notices	700.00		60002.92
Total			\$ 2,904.41	\$ 5,158.62	

Total All \$ **8,063.03**

GL	Vendor	Total Expense	Note
60003.6	Amazon	505.31	
80005.2	Gila County	46.35	
60001.3	Amazon	128.84	
80037.8	Working Person Store	180	
60003.5	Local Grocer	81.51	
60001.5	Simplisafe	27.99	
60003.3	Stamps.com	200.00	
80036.2	A Vinyl Destination	409.46	
80036.1	Uncle Tom's	113.01	
60003.4	Stamps.com	21.31	
80040.3	Amazon	44	
60001.8	Adobe	124.4	
60003.5	Hyatt Place	1015.86	
80036.3	Jones Ford	3173.45	
60003.6	Printing by George	99.19	
80040.6	Northern Tool	682.23	
80040.3	Costco	439.99	
80036.4	Payson MVD	8	
80040.3	Able Distribution	62.13	
60002.92	Onsolve	700	
		8063.03	

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT				
Budget Report (CASH BASIS)				
		Fiscal Year to Date Thru 8/31/2023		
Revenue (Cash In)	Approved FY 23/24	Cash & Revenue	YTD Remaining	% Remaining
Cash Carry Forward - Reserve Fund	\$254,110	\$254,110	\$254,110	
Capital Project Carry Forward	\$300,000	\$300,000	\$300,000	
SUBTOTAL: CARRY OVER	\$554,110	\$554,110	\$554,110	
Property Tax Levies	\$966,015	\$5,222	\$960,793	99.5%
Customer Sales	\$2,550,000	\$490,026	\$2,059,974	80.8%
Miscellaneous Revenues	\$230,000	\$7,479	\$222,521	96.7%
WIFA Design Loan/USDA Projects	\$1,335,000	\$142,570	\$1,192,430	89.3%
WIFA Construction Loan/USDA Projects	\$16,000,000	\$940,794	\$15,059,206	94.1%
Potential Grants/Non-Revenue Funds	\$500,000	\$0	\$500,000	100.0%
Sales Tax on Revenues	\$168,300	\$32,486	\$135,814	80.7%
SUBTOTAL: CASH IN FLOWS	\$21,749,315	\$1,618,577	\$20,130,738	
TOTAL REVENUE	\$22,303,425	\$2,172,687	\$20,684,848	
Expenses (Cash Out)				
Operations	\$450,000	\$68,813	\$381,187	84.7%
Field Labor & Burden	\$630,000	\$88,651	\$541,349	85.9%
Administration-Removal of Current Year Leases	\$555,000	\$80,574	\$474,426	85.5%
Administrative Professional Fees	\$80,000	\$34,324	\$45,676	57.1%
Capital project/Repair	\$935,045	\$0	\$935,045	100.0%
Infrastructure Repairs	\$350,000	\$32,538	\$317,462	90.7%
Equipment Replacement	\$300,000	\$17,427	\$282,573	94.2%
WIFA Design Loan/USDA Projects	\$1,335,000	\$20,516	\$1,314,484	98.5%
WIFA Construction Loan/USDA Projects	\$16,000,000	\$542,040	\$15,457,960	96.6%
Additional Potential Grants/Non-Revenue Funds	\$500,000	\$0	\$500,000	100.0%
Debt Service/Building & Land Leases-Principal & Interest	\$24,000	\$4,000	\$20,000	83.3%
Debt Service/Loan-WIFA -Principal & Interest	\$436,308	\$436,308	\$0	0.0%
Debt Service/Loan-WIFA - Design Loan Interest	\$25,000	\$5,003	\$19,997	80.0%
WIFA Construction Loan/USDA Projects-Interest Only	\$218,750	\$447	\$218,303	99.8%
Debt Service/USDA Loan - Interest Only	\$41,912	\$0	\$41,912	100.0%
Sales Tax on Revenues	\$168,300	\$32,486	\$135,814	80.7%
TOTAL CASH OUTFLOWS	\$22,049,315	\$1,363,127	\$20,686,188	
Cash Carry Forward - Reserve Fund	\$254,110	\$254,110		
	\$254,110	\$254,110		
TOTAL EXPENSES INCLUDING RESERVES	\$22,303,425	\$1,617,237	\$20,686,188	
<i>Net Cash Position at Month End</i>		\$809,560		

FY 2024 Usage Analysis

Rate Structure	0-3k	3k - 5k	5k -10k	10k+	Total	Current Fiscal YR Totals			Prior FY Totals			
	1.92	7.66	10.95	16.43		Revenue	Zero Reads	Meters Read	Revenue	Zero Read	Meters Read	
Total Gallons	10,104,942	2,699,232	2,658,931	3,221,761	18,684,866			3,264 *			3258	*Average Meters
Total \$\$	\$19,452.29	\$20,676.12	\$29,115.36	\$52,933.57	\$122,126.34	\$122,126.34	679	6,527 *	\$ 77,302.89	4829	6516	*Total meters Read
July												
gallons	5,156,385	1,408,974	1,417,403	1,691,035	9,673,797							
\$\$	\$9,900.13	\$10,792.76	\$15,520.67	\$27,783.72	\$63,997.28	\$63,997.28	371	3,261	\$ 47,620.84	303	3255	
August												
gallons	4,948,557	1,290,258	1,241,528	1,530,726	9,011,069							
\$\$	\$9,501.16	\$9,883.36	\$13,594.69	\$25,149.85	\$58,129.06	\$58,129.06	308	3,266	\$ 29,682.05	365	3261	
September												
gallons												
\$\$						\$0.00						
October												
gallons												
\$\$						\$0.00						
November												
gallons												
\$\$						\$0.00						
December												
gallons												
\$\$						\$0.00						
January												
gallons												
\$\$						\$0.00						
February												
gallons												
\$\$						\$0.00						
March												
gallons												
\$\$						\$0.00						
April												
gallons												
\$\$						\$0.00						
May												
gallons												
\$\$						\$0.00						
June												
gallons												
\$\$						\$0.00						

PSWID FY 22/23 Capital Projects Report

Fiscal Year July 1, 2023 Thru June 30, 2024

	Approved FY24 CIP Program Budget	CIP Program Budget Changes	CIP REVISED BUDGET	Costs to Date FY 2023	CIP Remaining Budget	%
<i>Capital Projects Carryover FY 2023-2024</i>	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00	
<i>Added in Budget 2023-2024</i>	\$935,045.31		\$935,045.31	\$0.00	\$935,045.31	
	\$1,235,045.31	\$0.00	\$1,235,045.31	\$0.00	\$1,235,045.31	
<i>Total Budget to Date</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<i>Remaining Capital Projects FY 2023-2024</i>	\$1,235,045.31	\$0.00	\$1,235,045.31	\$0.00	\$1,235,045.31	

WIFA USDA ENGINEERING PROJECTS FUNDING FY21 thru FY26

Fiscal Year to Date Thru June 2024									
Uses by Budget Item	PHASE	PER APPROVED BUDGET	Engineering Contract	Disbursements To Date	Disbursements To Date	Total Funding to	Remaining		
				6/30/2023	6/30/2024	Date 6/30/2024	Balance		
Design & Engineering		\$2,500,000.00		\$1,095,424.17	\$74,511.10	\$1,169,935.27	\$1,330,064.73		
Total Funding Budget		\$2,500,000.00							
WIFA PSWID USDA PROJECTS FUNDING FY21 THRU FY2024									
PROJECT NAME									
Strawberry Creek Foothills/Strawberry Pines Waterline		\$280,497.00							
RW/IMM2/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+Permit Fee	2	\$459,897.00	\$479,700.00	\$173,832.90	\$68,918.60	\$242,751.50	\$235,948.50	50.60%	
Whispering Pines Waterline Replacement + Permit Fee	1	\$32,530.00	\$67,817.49	\$67,817.49	\$0.00	\$67,817.49	\$0.00	100.00%	
Cool Pines Phase A Waterline Replacement + Permit Fee+Amend #1	1	\$67,089.00	\$109,185.07	\$109,185.07	\$0.00	\$109,185.07	\$0.00	100.00%	
Woodland Heights Phase A, B & C Waterline Replacement+Amend #1	1	\$241,437.00	\$286,700.00	\$284,571.47	\$0.00	\$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	\$150,093.70	\$367.50	\$150,461.20	\$75,088.80	66.71%	
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	\$258,880.97	\$3,828.25	\$262,709.22	\$37,290.78	87.57%	
Strawberry Ranch PZ Deep Well	2	\$199,956.00	\$203,297.72	\$47,616.89	\$1,396.75	\$49,013.64	\$154,284.08	24.11%	
Publication Ads - All Projects	2	\$4,000.00	\$4,000.00	\$3,425.68	\$0.00	\$3,425.68	\$4,000.00	85.64%	
TOTAL USDA ENGINEERING COSTS		\$3,374,077.00	\$1,672,250.28	\$1,095,424.17	\$74,511.10	\$1,169,935.27	\$509,740.69	69.96%	

WIFA USDA CONSTRUCTION PROJECTS FUNDING FY22 thru FY27									
Fiscal Year to Date Thru June 2024									
Uses by Budget Item	PER APPROVED BUDGET	Disbursements		Disbursements		Total Funding to Date 6/30/2024	Remaining Balance	Total Funding to Date 6/30/2024	Remaining Balance
		To Date 6/30/2023	To Date 6/30/2024	Funding to FYE 6/30/2023	Funding to FYE 6/30/2024				
Construction & Non-Construction	\$17,500,000.00	\$888,157.27	\$469,240.95	\$0.00	\$0.00	\$1,357,398.22	\$16,142,601.78		
Total Funding Budget	\$17,500,000.00	\$888,157.27	\$469,240.95	\$0.00	\$0.00	\$1,357,398.22	\$16,142,601.78		
WIFA PSWID USDA PROJECTS FUNDING FY22 THRU FY2027									
PROJECT NAME									
Portals 1&2 Waterline Replacement	\$4,800,000.00					\$0.00	\$4,800,000.00		
Whispering Pines Waterline Replacement + Permit Fee	\$421,776.00	\$1,480.25	\$0.00	\$0.00	\$0.00	\$1,480.25	\$420,295.75		
Cool Pines Phase A Waterline Replacement + Permit Fee	\$1,197,852.00	\$486,229.57	\$285,683.33			\$771,912.90	\$425,939.10		
Woodland Heights Phase A, B & C Waterline Replacement+Amend #1	\$2,504,780.00	\$358,762.15	\$155,935.82			\$514,697.97	\$1,990,082.03		
White Oak/Cedar Meadows Waterline Replacement+Amendment #1+Permit Fee	\$1,257,415.00	\$1,422.50	\$382.50			\$1,805.00	\$1,255,610.00		
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	\$2,323,898.00					\$0.00	\$2,323,898.00		
TOTAL CONTRUCTION COSTS	\$15,030,152.00	\$847,894.47	\$442,001.65			\$1,289,896.12	\$13,740,255.88		
Other Costs									
Legal Fees									
Inspection & Construction Management	\$116,733.00	\$7,634.66	\$318.00			\$8,152.66	\$108,580.34		
Administration	\$15,000.00	\$32,428.14	\$21,471.52			\$53,899.66	\$1,047,715.34		
Interium Financing Interest Reimbursement	\$1,236,500.00	\$0.00	\$0.00			\$5,449.78	\$1,231,050.22		
Total Other Costs	\$2,469,848.00	\$40,262.80	\$27,239.30			\$67,502.10	\$2,402,345.90		
Total Funding	\$17,500,000.00	\$888,157.27	\$469,240.95			\$1,357,398.22	\$16,142,601.78		

PSWID USDA CIP Program FY21 thru FY26											
Fiscal Year to Date Thru June 2024											
Project #	PROJECT NAME	Approved Project Budget	PHASE	Approved Budget Changes	Approved Revised Budget	Total Costs to Date FY 2023 Construction Engineering & Other	Total Costs to Date FY 2024 Engineering & Non-Cons	Total Costs to Date FY 2024 Construction	Total Costs to Date ALL	FY 24 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/INMEZ/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	\$5,979,000.00	1			\$242,751.50	\$9,369.50	\$0.00	\$252,121.00	\$5,726,879.00	4.22%
6	Whispering Pines Waterline Replacement	\$421,776.00	1			\$69,807.80	\$8,344.89	\$205,685.00	\$283,837.69	\$137,938.31	67.30%
7	Cool Pines Phase A Waterline Replacement	\$1,450,137.00	1			\$949,906.69	\$54,183.53	\$254,431.11	\$1,258,521.33	\$191,615.67	86.79%
8	Woodland Heights Phase A Waterline Replacement	\$0.00	1								
9	Woodland Heights Phase B & C Waterline Replacement-Combined-Ament	\$2,948,415.00	1			\$803,502.30	\$1,666.25	\$0.00	\$805,168.55	\$2,143,246.45	27.31%
10	Pine Mountain Acres/Pinion Waterline Replacement-Deleted	\$0.00	1							\$0.00	
11	White Oak/Cedar Meadows Waterline Replacement-Amended	\$1,257,894.00	1			\$152,825.23	\$0.00	\$0.00	\$152,829.23	\$1,105,064.77	12.15%
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	\$36,361,901.00				\$2,218,797.52	\$73,564.17	\$460,116.11	\$2,752,477.80	\$33,609,423.20	
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			\$262,709.22	\$2,195.75	\$0.00	\$264,904.97	\$35,095.03	88.30%
	USDA OTHER PROJECTS	\$1,154,915.00				\$262,709.22	\$2,195.75	\$0.00	\$264,904.97	\$890,010.03	
1	Strawberry Ranch PZ Deep Well	\$1,959,571.00	2			\$50,296.91	\$605.50	\$0.00	\$50,902.41	\$1,908,668.59	2.60%
	TOTAL PROJECTS	\$39,476,387.00				\$2,511,803.65	\$76,365.42	\$460,116.11	\$3,068,285.18	\$36,408,101.82	
	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				\$0.00	\$0.00	\$0.00	\$0.00	\$1,196,000.00	0.00%
	Legal Fees	\$116,733.00				\$24,806.56	\$318.00	\$0.00	\$25,123.56	\$91,609.44	21.52%
	Single Audit Fees	\$15,000.00				\$3,750.00	\$0.00	\$0.00	\$3,750.00	\$11,250.00	25.00%
	Program Management Fees	\$1,316,768.00				\$145,726.63	\$25,755.70	\$0.00	\$171,482.33	\$1,145,285.67	13.02%
	USDA OTHER FEES	\$6,644,501.00				\$3,820,551.28	\$26,073.70	\$0.00	\$3,846,624.98	\$2,797,876.02	
	TOTAL PER USDA PROJECT SCHEDULE-ADJUSTED	\$46,120,888.00				\$6,352,354.93	\$102,439.12	\$460,116.11	\$6,914,910.16	\$39,205,977.84	
									\$3,268,641.07	\$39,205,977.84	

Pine-Strawberry WID
General Ledger for PSWID - 8/1/2023 to 8/31/2023

Account		Description	Debit	Credit	Balance
Date	Code				
10000 - PNC-Checking - Operations Account					\$2,114,984.06
8/1/2023	APCK	Check # 9492 - MADISON NATIONAL LIFE INS. CO, INC		213.20	2,114,770.86
8/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,114,620.86
8/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,114,470.86
8/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,114,320.86
8/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,114,170.86
8/1/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,114,020.86
8/1/2023	DEP	Bank Deposit: 9338 - Operations - PNC	816.40		2,114,837.26
8/1/2023	DEP	Bank Deposit: 9339 - Operations - PNC	84.04		2,114,921.30
8/2/2023	DEP	Bank Deposit: 9354 - Operations - PNC	992.96		2,115,914.26
8/2/2023	DEP	Bank Deposit: 9355 - Operations - PNC	107.12		2,116,021.38
8/3/2023	APCK	Check # EFT - ARIZONA DEPT OF REVENUE-TPT		16,266.83	2,099,754.55
8/3/2023	DEP	Bank Deposit: 9356 - Operations - PNC	3,808.02		2,103,562.57
8/3/2023	DEP	Bank Deposit: 9357 - Operations - PNC	142.41		2,103,704.98
8/4/2023	APCK	Check # EFT - HSA BANK		499.94	2,103,205.04
8/4/2023	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		818.57	2,102,386.47
8/4/2023	APCK	Check # EFT - ADP, LLC		24,431.93	2,077,954.54
8/4/2023	APCK	Check # EFT - US BANK VOYAGER FLEET SYSTEMS		2,663.63	2,075,290.91
8/4/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	5,967.88		2,081,258.79
8/4/2023	DEP	Bank Deposit: 9362 - Operations - PNC	1,798.79		2,083,057.58
8/4/2023	DEP	Bank Deposit: 9363 - Operations - PNC	189.56		2,083,247.14
8/5/2023	DEP	Bank Deposit: 9365 - Operations - PNC	130.62		2,083,377.76
8/5/2023	APCK	Check # AutoEFT - XPRESS BILL PAY		1,696.53	2,081,681.23
8/5/2023	APCK	Check # AutoEFT - PAYMENTECH		1,370.48	2,080,310.75
8/5/2023	APCK	VOID - Check # AutoEFT - XPRESS BILL PAY	1,696.53		2,082,007.28
8/5/2023	APCK	Check # AutoEFT - XPRESS BILL PAY		1,601.65	2,080,405.63
8/6/2023	DEP	Bank Deposit: 9367 - Operations - PNC	242.67		2,080,648.30
8/7/2023	DEP	Bank Deposit: 9369 - Operations - PNC	202.33		2,080,850.63
8/7/2023	DEP	Bank Deposit: 9370 - Operations - PNC	2,305.34		2,083,155.97
8/7/2023	DEP	Bank Deposit: 9371 - Operations - PNC	1,065.00		2,084,220.97
8/7/2023	DEP	Bank Deposit: 9372 - Operations - PNC	2,801.75		2,087,022.72
8/7/2023	DEP	Bank Deposit: 9374 - Operations - PNC	0.25		2,087,022.97
8/8/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,086,872.97
8/8/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,086,722.97
8/8/2023	DEP	Bank Deposit: 9379 - Operations - PNC	162.06		2,086,885.03
8/8/2023	DEP	Bank Deposit: 9380 - Operations - PNC	752.53		2,087,637.56
8/8/2023	DEP	Bank Deposit: 9381 - Operations - PNC	1,278.15		2,088,915.71
8/9/2023	DEP	Bank Deposit: 9383 - Operations - PNC	518.27		2,089,433.98
8/9/2023	DEP	Bank Deposit: 9384 - Operations - PNC	6,562.70		2,095,996.68
8/9/2023	DEP	Bank Deposit: 9385 - Operations - PNC	1,315.29		2,097,311.97
8/10/2023	APCK	Check # AutoEFT - ALLIANT GAS		77.34	2,097,234.63
8/10/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,097,084.63
8/10/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,096,934.63
8/10/2023	DEP	Bank Deposit: 9391 - Operations - PNC	5,015.85		2,101,950.48
8/10/2023	DEP	Bank Deposit: 9392 - Operations - PNC	4.00		2,101,954.48
8/10/2023	DEP	Bank Deposit: 9393 - Operations - PNC	4.00		2,101,958.48
8/10/2023	DEP	Bank Deposit: 9394 - Operations - PNC	1,151.86		2,103,110.34
8/10/2023	DEP	Bank Deposit: 9395 - Operations - PNC	0.50		2,103,110.84
8/11/2023	APCK	Check # AutoEFT - VERIZON		149.45	2,102,961.39
8/11/2023	APCK	Check # AutoEFT - ADP, LLC		168.42	2,102,792.97
8/11/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,102,642.97
8/11/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,102,492.97
8/11/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,102,342.97
8/11/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,102,192.97
8/11/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,102,042.97
8/11/2023	APCK	Check # EFT - PNC BANK - CORPORATE CARD		4,062.30	2,097,980.67
8/11/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	21,514.48		2,119,495.15
8/11/2023	APCK	Check # EFT - APS		12,937.97	2,106,557.18
8/11/2023	APCK	Check # EFT - APS		22.26	2,106,534.92
8/11/2023	APCK	Check # EFT - GREAT AMERICA FINANCIAL SERVICES		202.77	2,106,332.15
8/11/2023	DEP	Bank Deposit: 9409 - Operations - PNC	185.15		2,106,517.30
8/11/2023	DEP	Bank Deposit: 9410 - Operations - PNC	2,691.63		2,109,208.93
8/11/2023	DEP	Bank Deposit: 9411 - Operations - PNC	2,177.48		2,111,386.41
8/12/2023	DEP	Bank Deposit: 9413 - Operations - PNC	482.63		2,111,869.04
8/13/2023	DEP	Bank Deposit: 9415 - Operations - PNC	217.40		2,112,086.44
8/15/2023	DEP	Bank Deposit: 9417 - Operations - PNC	109.73		2,112,196.17
8/15/2023	DEP	Bank Deposit: 9418 - Operations - PNC	4,130.82		2,116,326.99
8/15/2023	DEP	Bank Deposit: 9419 - Operations - PNC	340.90		2,116,667.89
8/15/2023	APCK	Check # 9493 - A BETTER CONNECTION		273.78	2,116,394.11
8/15/2023	APCK	Check # 9494 - ARIZONA WATERWORKS SUPPLY		6,694.43	2,109,699.68
8/15/2023	APCK	Check # 9495 - BAUGHER, CAROL		60.02	2,109,639.66
8/15/2023	APCK	Check # 9496 - DOERNEMAN PINE HARDWARE, LLC		148.88	2,109,490.78

Pine-Strawberry WID
General Ledger for PSWID - 8/1/2023 to 8/31/2023

Account		Description	Debit	Credit	Balance
Date	Code				
10000 - PNC-Checking - Operations Account (continued)					
8/15/2023	APCK	Check # 9497 - EBERHART EXCAVATING		880.00	2,108,610.78
8/15/2023	APCK	Check # 9498 - FREEDOM MAILING SERVICES, INC		1,455.77	2,107,155.01
8/15/2023	APCK	Check # 9499 - GLASS, JEFFREY & JUANITA		74.08	2,107,080.93
8/15/2023	APCK	Check # 9500 - HIGH COUNTRY PLUMBING, INC		75.00	2,107,005.93
8/15/2023	APCK	Check # 9501 - HINTON BURDICK		1,000.00	2,106,005.93
8/15/2023	APCK	Check # 9502 - HOMESERVE USA - ATTN: BRIAN NELL		6,772.30	2,099,233.63
8/15/2023	APCK	Check # 9503 - INNER BASIN ENVIRONMENTAL, LLC		225.00	2,099,008.63
8/15/2023	APCK	Check # 9504 - JAMES, JIM		126.89	2,098,881.74
8/15/2023	APCK	Check # 9505 - LEVELCON-MICRO DESIGN, INC		144.67	2,098,737.07
8/15/2023	APCK	Check # 9506 - LEWUS ELECTRIC COMPANY, INC		1,257.95	2,097,479.12
8/15/2023	APCK	Check # 9507 - MID-STATE ASPHALT SERVICES, LLC		10,734.57	2,086,744.55
8/15/2023	APCK	Check # 9508 - MOYES SELLERS & HENDRICKS		6,677.50	2,080,067.05
8/15/2023	APCK	Check # 9509 - PAYSON CONCRETE & MATERIALS, INC		3,997.03	2,076,070.02
8/15/2023	APCK	Check # 9510 - PAYSON ROUNDUP		763.40	2,075,306.62
8/15/2023	APCK	Check # 9511 - PRUDENTIAL OVERALL SUPPLY		450.66	2,074,855.96
8/15/2023	APCK	Check # 9512 - PSWID-Petty Cash		158.24	2,074,697.72
8/15/2023	APCK	Check # 9513 - RURAL ARIZONA GROUP HEALTH TRUST		10,855.90	2,063,841.82
8/15/2023	APCK	Check # 9514 - SIMPLIFIED NETWORKS		150.73	2,063,691.09
8/15/2023	APCK	Check # 9515 - SMARTSYSTEMS, INC		3,940.45	2,059,750.64
8/15/2023	APCK	Check # 9516 - STEVE MITCHELL		2,000.00	2,057,750.64
8/15/2023	APCK	Check # 9517 - USA BLUEBOOK		666.28	2,057,084.36
8/15/2023	APCK	Check # 9518 - BRIDGESTONE AMERICAS INC		1,812.92	2,055,271.44
8/15/2023	APCK	Check # 9519 - LARRY GORDON		46.68	2,055,224.76
8/15/2023	APCK	Check # 9520 - MELISSA DAY-JOHNSON		1.27	2,055,223.49
8/15/2023	APCK	Check # 9521 - ROBERT BLOOM/ROBERTA KRUM		529.73	2,054,693.76
8/15/2023	APCK	Check # 9522 - SOLITUDE TRAILS DWID		505.21	2,054,188.55
8/15/2023	DEP	Bank Deposit: 9421 - Operations - PNC	1,351.30		2,055,539.85
8/15/2023	DEP	Bank Deposit: 9422 - Operations - PNC	494.95		2,056,034.80
8/15/2023	APCK	VOID - Check # 9513 - RURAL ARIZONA GROUP HEALTH TRUST	10,855.90		2,066,890.70
8/15/2023	APCK	Check # 9513 - RURAL ARIZONA GROUP HEALTH TRUST		10,855.90	2,056,034.80
8/16/2023	APCK	VOID - Check # 8649 - YOUNG, MIKE & CAROL	56.20		2,056,091.00
8/16/2023	DEP	Bank Deposit: 9424 - Operations - PNC	1,546.99		2,057,637.99
8/16/2023	DEP	Bank Deposit: 9425 - Operations - PNC	2,149.14		2,059,787.13
8/16/2023	DEP	Bank Deposit: 9426 - Operations - PNC	115.34		2,059,902.47
8/17/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,059,752.47
8/17/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,059,602.47
8/17/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,059,452.47
8/17/2023	DEP	Bank Deposit: 9436 - Operations - PNC	927.04		2,060,379.51
8/17/2023	DEP	Bank Deposit: 9437 - Operations - PNC	2,510.02		2,062,889.53
8/18/2023	APCK	Check # AutoEFT - CENTURY LINK		394.16	2,062,495.37
8/18/2023	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		806.76	2,061,688.61
8/18/2023	APCK	Check # EFT - HSA BANK		499.94	2,061,188.67
8/18/2023	APCK	Check # EFT - ADP, LLC		26,548.22	2,034,640.45
8/18/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	13,176.99		2,047,817.44
8/18/2023	DEP	Bank Deposit: 9439 - Operations - PNC	115.00		2,047,932.44
8/18/2023	DEP	Bank Deposit: 9440 - Operations - PNC	706.60		2,048,639.04
8/18/2023	DEP	Bank Deposit: 9441 - Operations - PNC	718.24		2,049,357.28
8/19/2023	DEP	Bank Deposit: 9443 - Operations - PNC	123.49		2,049,480.77
8/20/2023	DEP	Bank Deposit: 9445 - Operations - PNC	5,755.33		2,055,236.10
8/21/2023	DEP	Bank Deposit: 9447 - Operations - PNC	103.05		2,055,339.15
8/21/2023	DEP	Bank Deposit: 9448 - Operations - PNC	10,315.84		2,065,654.99
8/21/2023	DEP	Bank Deposit: 9449 - Operations - PNC	1,118.34		2,066,773.33
8/22/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,066,623.33
8/22/2023	DEP	Bank Deposit: 9453 - Operations - PNC	511.78		2,067,135.11
8/22/2023	DEP	Bank Deposit: 9454 - Operations - PNC	806.81		2,067,941.92
8/22/2023	DEP	Bank Deposit: 9455 - Operations - PNC	3,572.53		2,071,514.45
8/23/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,071,364.45
8/23/2023	APCK	Check # 9523 - WORTMAN, JACOB KYLE		64.52	2,071,299.93
8/23/2023	DEP	Bank Deposit: 9459 - Operations - PNC	4,138.05		2,075,437.98
8/23/2023	DEP	Bank Deposit: 9460 - Operations - PNC	1,510.05		2,076,948.03
8/23/2023	DEP	Bank Deposit: 9461 - Operations - PNC	3,222.17		2,080,170.20
8/23/2023	DEP	Bank Deposit: 9462 - Operations - PNC	19.07		2,080,189.27
8/23/2023	DEP	Bank Deposit: 9464 - Operations - PNC	141.87		2,080,331.14
8/24/2023	DEP	Bank Deposit: 9465 - Operations - PNC	1,522.23		2,081,853.37
8/24/2023	DEP	Bank Deposit: 9466 - Operations - PNC	6,081.74		2,087,935.11
8/25/2023	APCK	Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		223.79	2,087,711.32
8/25/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	28,257.52		2,115,968.84
8/25/2023	DEP	Bank Deposit: 9470 - Operations - PNC	1,362.83		2,117,331.67
8/25/2023	DEP	Bank Deposit: 9471 - Operations - PNC	40.34		2,117,372.01
8/25/2023	DEP	Bank Deposit: 9472 - Operations - PNC	55,009.42		2,172,381.43
8/25/2023	APCK	Check # AutoEFT - ADP, LLC		46.06	2,172,335.37

**Pine-Strawberry WID
General Ledger for PSWID - 8/1/2023 to 8/31/2023**

Account		Description	Debit	Credit	Balance
Date	Code				
10000 - PNC-Checking - Operations Account (continued)					
8/26/2023	DEP	Bank Deposit: 9474 - Operations - PNC	143.12		2,172,478.49
8/27/2023	DEP	Bank Deposit: 9476 - Operations - PNC	135.89		2,172,614.38
8/28/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,172,464.38
8/28/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,172,314.38
8/28/2023	DEP	Bank Deposit: 9482 - Operations - PNC	519.52		2,172,833.90
8/28/2023	DEP	Bank Deposit: 9483 - Operations - PNC	391.85		2,173,225.75
8/28/2023	DEP	Bank Deposit: 9484 - Operations - PNC	654.77		2,173,880.52
8/29/2023	DEP	Bank Deposit: 9486 - Operations - PNC	1,304.29		2,175,184.81
8/29/2023	DEP	Bank Deposit: 9487 - Operations - PNC	116.70		2,175,301.51
8/30/2023	APCK	Check # AutoEFT - WASTE MANAGEMENT OF ARIZONA, INC.		181.86	2,175,119.65
8/30/2023	APCK	Check # AutoEFT - OPTIMUM Business		195.39	2,174,924.26
8/30/2023	DEP	Bank Deposit: 9495 - Operations - PNC	1,505.37		2,176,429.63
8/30/2023	DEP	Bank Deposit: 9496 - Operations - PNC	597.38		2,177,027.01
8/30/2023	APCK	Check # EFT - QUEST DIAGNOSTICS		69.30	2,176,957.71
8/31/2023	APCK	Check # EFT - HOME DEPOT		714.26	2,176,243.45
8/31/2023	APCK	Check # 9524 - A BETTER CONNECTION		189.32	2,176,054.13
8/31/2023	APCK	Check # 9525 - AETNA LIFE INSURANCE COMPANY		147.08	2,175,907.05
8/31/2023	APCK	Check # 9526 - ARIZONA WATERWORKS SUPPLY		277.34	2,175,629.71
8/31/2023	APCK	Check # 9527 - BORINSTEIN, BRETT		61.33	2,175,568.38
8/31/2023	APCK	Check # 9528 - DAACK, BOBBIE AND DAN		61.67	2,175,506.71
8/31/2023	APCK	Check # 9529 - DANA KEPNER COMPANY, INC		377.70	2,175,129.01
8/31/2023	APCK	Check # 9530 - Dynamic Web Shop - Mike McClellan		404.17	2,174,724.84
8/31/2023	APCK	Check # 9531 - Humphry, Brian		75.51	2,174,649.33
8/31/2023	APCK	Check # 9532 - PPLSI		51.40	2,174,597.93
8/31/2023	APCK	Check # 9533 - STRAWBERRY MOTORWERKS		209.29	2,174,388.64
8/31/2023	APCK	Check # 9534 - USA BLUEBOOK		179.36	2,174,209.28
8/31/2023	APCK	Check # 9535 - VALLEY IMAGING SOLUTIONS		335.29	2,173,873.99
8/31/2023	APCK	Check # 9536 - WHITAKER, KEVIN		91.77	2,173,782.22
8/31/2023	APCK	Check # 9537 - WORTMAN, JACOB KYLE		155.93	2,173,626.29
8/31/2023	APCK	Check # 9538 - YOUNG, MATT		56.20	2,173,570.09
8/31/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,173,420.09
8/31/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,173,270.09
8/31/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	2,173,120.09
8/31/2023	DEP	Bank Deposit: 9498 - Operations - PNC	200.00		2,173,320.09
8/31/2023	DEP	Bank Deposit: 9499 - Operations - PNC	600.27		2,173,920.36
8/31/2023	DEP	Bank Deposit: 9500 - Operations - PNC	247.80		2,174,168.16
8/31/2023	BKTR	Bank Transfer to MM Sweep - PNC		2,213,807.88	(39,639.72)
8/31/2023	BKTR	Bank Transfer from MM Sweep - PNC	86,436.86		46,797.14
8/31/2023	APCK	Check # EFT - ADP, LLC		174.90	46,622.24
8/31/2023	APCK	Check # EFT - ADP, LLC		26,086.00	20,536.24
8/31/2023	BREE	Operations - PNC - Account Analysis Fee		996.62	19,539.62
8/31/2023	APCK	Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		225.90	19,313.72
8/31/2023	APCK	VOID - Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT	225.90		19,539.62
			\$322,382.99	(\$2,417,827.43)	\$19,539.62
10001 - Gila County Warrant Acct Chase					
8/31/2023	DEP	Bank Deposit: 9537 - Gila County Warrant Acct - Chase	2,370.34		\$9,976.98
			\$2,370.34		12,347.32
					\$12,347.32
10003 - PNC-Restricted Cust. Sec Dep					
8/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		319,028.21
8/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		319,178.21
8/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		319,328.21
8/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		319,478.21
8/1/2023	BKTR	Bank Transfer from Operations - PNC	150.00		319,628.21
8/8/2023	BKTR	Bank Transfer from Operations - PNC	150.00		319,778.21
8/8/2023	BKTR	Bank Transfer from Operations - PNC	150.00		319,928.21
8/10/2023	BKTR	Bank Transfer from Operations - PNC	150.00		320,078.21
8/10/2023	BKTR	Bank Transfer from Operations - PNC	150.00		320,228.21
8/11/2023	BKTR	Bank Transfer from Operations - PNC	150.00		320,378.21
8/11/2023	BKTR	Bank Transfer from Operations - PNC	150.00		320,528.21
8/11/2023	BKTR	Bank Transfer from Operations - PNC	150.00		320,678.21
8/11/2023	BKTR	Bank Transfer from Operations - PNC	150.00		320,828.21
8/11/2023	BKTR	Bank Transfer from Operations - PNC	150.00		320,978.21
8/15/2023	APCK	Check # 2988 - ALEXANDER, SUZANNE		132.56	320,845.65
8/15/2023	APCK	Check # 2989 - LLC, GOOD NEWS GROUP		41.06	320,804.59
8/15/2023	APCK	Check # 2990 - MACFARLANE, JENNIFER		54.46	320,750.13
8/15/2023	APCK	Check # 2991 - NEWMAN, CODY & CHRISTINA		53.97	320,696.16
8/15/2023	APCK	Check # 2992 - OGLE, CYNTHIA		88.09	320,608.07
8/15/2023	APCK	Check # 2993 - PALMER, JANINE		50.89	320,557.18

**Pine-Strawberry WID
General Ledger for PSWID - 8/1/2023 to 8/31/2023**

Account		Description	Debit	Credit	Balance
Date	Code				
10003 - PNC-Restricted Cust. Sec Dep (continued)					
8/15/2023	APCK	Check # 2994 - WINKLER, JASON AND ROBIN		21.12	320,536.06
8/16/2023	APCK	VOID - Check # 2779 - YOUNG, MIKE & CAROL	58.72		320,594.78
8/16/2023	APCK	VOID - Check # 2800 - MCFADDEN, SCOTT & REBECCA	61.72		320,656.50
8/17/2023	BKTR	Bank Transfer from Operations - PNC	150.00		320,806.50
8/17/2023	BKTR	Bank Transfer from Operations - PNC	150.00		320,956.50
8/17/2023	BKTR	Bank Transfer from Operations - PNC	150.00		321,106.50
8/22/2023	BKTR	Bank Transfer from Operations - PNC	150.00		321,256.50
8/23/2023	BKTR	Bank Transfer from Operations - PNC	150.00		321,406.50
8/28/2023	BKTR	Bank Transfer from Operations - PNC	150.00		321,556.50
8/28/2023	BKTR	Bank Transfer from Operations - PNC	150.00		321,706.50
8/31/2023	APCK	Check # 2995 - BORINSTEIN, BRETT		42.17	321,664.33
8/31/2023	APCK	Check # 2996 - DAACK, BOBBIE AND DAN		52.75	321,611.58
8/31/2023	APCK	Check # 2997 - ECKERT, ERIC & JANICE		41.46	321,570.12
8/31/2023	APCK	Check # 2998 - ELGERSMA, BRET, PERILLA-CASTILLO, PAULA &		87.81	321,482.31
8/31/2023	APCK	Check # 2999 - GEFFERT, TOM		92.48	321,389.83
8/31/2023	APCK	Check # 3000 - KRICK, DANIEL		53.06	321,336.77
8/31/2023	APCK	Check # 3001 - MCFADDEN, SCOTT & REBECCA		61.72	321,275.05
8/31/2023	APCK	Check # 3002 - SCHWENSEN, ALISHA		39.85	321,235.20
8/31/2023	APCK	Check # 3003 - YOUNG, MATT		58.72	321,176.48
8/31/2023	BKTR	Bank Transfer from Operations - PNC	150.00		321,326.48
8/31/2023	BKTR	Bank Transfer from Operations - PNC	150.00		321,476.48
8/31/2023	BKTR	Bank Transfer from Operations - PNC	150.00		321,626.48
			\$3,720.44	(\$972.17)	\$321,626.48
10005 - Petty Cash					\$200.00
10006 - Cash Drawer					\$200.00
10007 - PNC-Public Funds Interest Checking-USDA					\$247,864.87
8/31/2023	BREE	USDA Public Funds PNC - Interest Earned	578.92		248,443.79
			\$578.92		\$248,443.79
10008 - PNC-MM Sweep Acct					\$0.00
8/31/2023	BKTR	Bank Transfer from Operations - PNC	2,213,807.88		2,213,807.88
8/31/2023	BKTR	Bank Transfer to Operations - PNC		86,436.86	2,127,371.02
8/31/2023	BREE	MM Sweep - PNC - Interest Earned	3,775.01		2,131,146.03
			\$2,217,582.89	(\$86,436.86)	\$2,131,146.03
10011 - PNC-MM-Reserve Funds Acct					\$254,713.15
8/31/2023	BREE	MM Reserve Acctnt - PNC - Interest Earned	594.91		255,308.06
			\$594.91		\$255,308.06
10014 - PNC-WIFA Operations Acctnt					\$174,703.80
10015 - PNC-WIFA Reserve Restricted Acctnt					\$618,259.06
8/31/2023	BREE	WIFA Reserve Acctnt - Interest Earned	1,444.02		619,703.08
			\$1,444.02		\$619,703.08
10100 - Xpress Bill Pay Clearing					\$2,689.12
8/1/2023	DEP	Bank Deposit: 9340 - Xpress Bill Pay - Clearing	2,008.47		4,697.59
8/2/2023	DEP	Bank Deposit: 9358 - Xpress Bill Pay - Clearing	1,270.29		5,967.88
8/3/2023	DEP	Bank Deposit: 9359 - Xpress Bill Pay - Clearing	3,770.72		9,738.60
8/4/2023	BKTR	Bank Transfer to Operations - PNC		5,967.88	3,770.72
8/4/2023	DEP	Bank Deposit: 9364 - Xpress Bill Pay - Clearing	2,633.41		6,404.13
8/5/2023	DEP	Bank Deposit: 9366 - Xpress Bill Pay - Clearing	757.40		7,161.53
8/6/2023	DEP	Bank Deposit: 9368 - Xpress Bill Pay - Clearing	442.37		7,603.90
8/7/2023	DEP	Bank Deposit: 9373 - Xpress Bill Pay - Clearing	2,241.70		9,845.60
8/8/2023	DEP	Bank Deposit: 9382 - Xpress Bill Pay - Clearing	6,712.97		16,558.57
8/9/2023	DEP	Bank Deposit: 9386 - Xpress Bill Pay - Clearing	4,955.91		21,514.48
8/10/2023	DEP	Bank Deposit: 9396 - Xpress Bill Pay - Clearing	2,755.59		24,270.07
8/11/2023	BKTR	Bank Transfer to Operations - PNC		21,514.48	2,755.59
8/11/2023	DEP	Bank Deposit: 9412 - Xpress Bill Pay - Clearing	2,525.83		5,281.42
8/12/2023	DEP	Bank Deposit: 9414 - Xpress Bill Pay - Clearing	25.13		5,306.55
8/13/2023	DEP	Bank Deposit: 9416 - Xpress Bill Pay - Clearing	175.52		5,482.07
8/15/2023	DEP	Bank Deposit: 9420 - Xpress Bill Pay - Clearing	1,554.51		7,036.58
8/15/2023	DEP	Bank Deposit: 9423 - Xpress Bill Pay - Clearing	3,381.45		10,418.03
8/16/2023	DEP	Bank Deposit: 9427 - Xpress Bill Pay - Clearing	2,758.96		13,176.99
8/17/2023	DEP	Bank Deposit: 9438 - Xpress Bill Pay - Clearing	1,418.43		14,595.42
8/18/2023	BKTR	Bank Transfer to Operations - PNC		13,176.99	1,418.43
8/18/2023	DEP	Bank Deposit: 9442 - Xpress Bill Pay - Clearing	1,953.25		3,371.68
8/19/2023	DEP	Bank Deposit: 9444 - Xpress Bill Pay - Clearing	414.87		3,786.55
8/20/2023	DEP	Bank Deposit: 9446 - Xpress Bill Pay - Clearing	6,596.99		10,383.54
8/21/2023	DEP	Bank Deposit: 9450 - Xpress Bill Pay - Clearing	4,058.52		14,442.06

**Pine-Strawberry WID
General Ledger for PSWID - 8/1/2023 to 8/31/2023**

Account		Description	Debit	Credit	Balance
Date	Code				
10100 - Xpress Bill Pay Clearing (continued)					
8/22/2023	DEP	Bank Deposit: 9456 - Xpress Bill Pay - Clearing	5,546.97		19,989.03
8/23/2023	DEP	Bank Deposit: 9463 - Xpress Bill Pay - Clearing	8,538.49		28,527.52
8/24/2023	DEP	Bank Deposit: 9467 - Xpress Bill Pay - Clearing	9,739.62		38,267.14
8/25/2023	BKTR	Bank Transfer to Operations - PNC		28,257.52	10,009.62
8/25/2023	DEP	Bank Deposit: 9473 - Xpress Bill Pay - Clearing	44,368.77		54,378.39
8/26/2023	DEP	Bank Deposit: 9475 - Xpress Bill Pay - Clearing	127.67		54,506.06
8/27/2023	DEP	Bank Deposit: 9477 - Xpress Bill Pay - Clearing	62.86		54,568.92
8/28/2023	DEP	Bank Deposit: 9485 - Xpress Bill Pay - Clearing	440.76		55,009.68
8/29/2023	DEP	Bank Deposit: 9488 - Xpress Bill Pay - Clearing	381.21		55,390.89
8/30/2023	DEP	Bank Deposit: 9497 - Xpress Bill Pay - Clearing	297.32		55,688.21
8/31/2023	DEP	Bank Deposit: 9501 - Xpress Bill Pay - Clearing	385.52		56,073.73
			\$122,301.48	(\$68,916.87)	\$56,073.73
10111 - Right-to-Use Lease Interest					
8/15/2023	LTDP	Building Lease	134.14		\$170.71
8/15/2023	LTDP	Land Lease	30.70		304.85
			\$164.84		\$335.55
12000 - Undeposited Receipts					
8/1/2023	CPMT	Receipting: Billing Account Payments	2,908.91		\$0.00
8/1/2023	DEP	Bank Deposits		2,908.91	2,908.91
8/2/2023	CPMT	Receipting: Billing Account Payments	2,370.37		0.00
8/2/2023	DEP	Bank Deposits		2,370.37	2,370.37
8/3/2023	CPMT	Receipting: Billing Account Payments	7,721.15		0.00
8/3/2023	DEP	Bank Deposits		7,721.15	7,721.15
8/4/2023	CPMT	Receipting: Billing Account Payments	4,621.76		0.00
8/4/2023	DEP	Bank Deposits		4,621.76	4,621.76
8/5/2023	CPMT	Receipting: Billing Account Payments	888.02		0.00
8/5/2023	DEP	Bank Deposits		888.02	888.02
8/6/2023	CPMT	Receipting: Billing Account Payments	685.04		0.00
8/6/2023	DEP	Bank Deposits		685.04	685.04
8/7/2023	CPMT	Receipting: Billing Account Payments	7,551.12		0.00
8/7/2023	NBPT	Receipting - Non-Billed Payments	1,065.25		7,551.12
8/7/2023	DEP	Bank Deposits		8,616.37	8,616.37
8/8/2023	CPMT	Receipting: Billing Account Payments	8,905.71		0.00
8/8/2023	DEP	Bank Deposits		8,905.71	8,905.71
8/9/2023	CPMT	Receipting: Billing Account Payments	13,352.17		0.00
8/9/2023	DEP	Bank Deposits		13,352.17	13,352.17
8/10/2023	CPMT	Receipting: Billing Account Payments	8,923.30		0.00
8/10/2023	NBPT	Receipting - Non-Billed Payments	8.50		8,923.30
8/10/2023	DEP	Bank Deposits		8,931.80	8,931.80
8/11/2023	CPMT	Receipting: Billing Account Payments	7,580.09		0.00
8/11/2023	DEP	Bank Deposits		7,580.09	7,580.09
8/12/2023	CPMT	Receipting: Billing Account Payments	507.76		0.00
8/12/2023	DEP	Bank Deposits		507.76	507.76
8/13/2023	CPMT	Receipting: Billing Account Payments	392.92		0.00
8/13/2023	DEP	Bank Deposits		392.92	392.92
8/14/2023	CPMT	Receipting: Billing Account Payments	6,135.96		0.00
8/14/2023	DEP	Bank Deposits		11,363.66	6,135.96
8/15/2023	CPMT	Receipting: Billing Account Payments	5,227.70		(5,227.70)
8/15/2023	DEP	Bank Deposits	6,570.43		0.00
8/16/2023	CPMT	Receipting: Billing Account Payments	6,570.43		6,570.43
8/16/2023	DEP	Bank Deposits		6,570.43	0.00
8/17/2023	CPMT	Receipting: Billing Account Payments	4,855.49		4,855.49
8/17/2023	DEP	Bank Deposits		4,855.49	0.00
8/18/2023	CPMT	Receipting: Billing Account Payments	3,493.09		3,493.09
8/18/2023	DEP	Bank Deposits		3,493.09	0.00
8/19/2023	CPMT	Receipting: Billing Account Payments	538.36		538.36
8/19/2023	DEP	Bank Deposits		538.36	0.00
8/20/2023	CPMT	Receipting: Billing Account Payments	12,352.32		12,352.32
8/20/2023	DEP	Bank Deposits		12,352.32	0.00
8/21/2023	CPMT	Receipting: Billing Account Payments	15,595.75		15,595.75
8/21/2023	DEP	Bank Deposits		15,595.75	0.00
8/22/2023	CPMT	Receipting: Billing Account Payments	10,438.09		10,438.09
8/22/2023	DEP	Bank Deposits		10,438.09	0.00
8/22/2023	NBPT	Receipting - Non-Billed Payments	3,241.24		3,241.24
8/23/2023	CPMT	Receipting: Billing Account Payments	14,186.59		17,427.83
8/23/2023	DEP	Bank Deposits		17,427.83	0.00
8/24/2023	CPMT	Receipting: Billing Account Payments	17,485.46		17,485.46
8/24/2023	DEP	Bank Deposits		17,485.46	0.00
8/24/2023	NBPT	Receipting - Non-Billed Payments	40.34		40.34
8/25/2023	CPMT	Receipting: Billing Account Payments	100,741.02		100,781.36

Pine-Strawberry WID
Standard Financial Report
PSWID - 08/01/2023 to 08/31/2023
16.67% of the fiscal year has expired

	August Actual	2024 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	(2,095,444.44)	19,539.62
10001 Gila County Warrant Acct Chase	2,370.34	12,347.32
10003 PNC-Restricted Cust. Sec Dep	2,748.27	321,626.48
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-Public Funds Interest Checking-USDA	578.92	248,443.79
10008 PNC-MM Sweep Acct	2,131,146.03	2,131,146.03
10011 PNC-MM-Reserve Funds Acct	594.91	255,308.06
10014 PNC-WIFA Operations Acctnt	0.00	174,703.80
10015 PNC-WIFA Reserve Restricted Acctnt	1,444.02	619,703.08
10100 Xpress Bill Pay Clearing	53,384.61	56,073.73
Total Cash and cash equivalents	96,822.66	3,839,291.91
Receivables		
12006 Accounts Receivable	(3,930.00)	249,405.95
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(14.72)	15,822.08
Total Receivables	(3,944.72)	260,425.70
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	(3,166.33)	14,380.90
16000 Inventory-Parts in Warehouse	(1,407.89)	363,001.52
Total Other current assets	(4,574.22)	378,282.02
Total Current Assets	88,303.72	4,477,999.63
Non-Current Assets		
Capital assets		
Work in Process		
16030 USDA Construction in Progress	504,376.28	3,268,641.07
Total Work in Process	504,376.28	3,268,641.07
Property		
16110 Land	0.00	300,758.09
16210 Buildings	0.00	385,206.72
16310 Leasehold Improvements	0.00	41,883.28
16410 Infrastructure	0.00	13,618,683.03
16610 Vehicles & Equipment	0.00	697,294.32
16620 Computers Hardware & Software	0.00	49,754.60
Total Property	0.00	15,093,580.04
Accumulated depreciation		
17210 AccDpn Buildings	2,073.57	86,807.97
17310 AccDpn Leasehold Improvements	463.13	11,979.45
17410 AccDpn Infrastructure	46,750.81	4,047,766.56
17610 AccDpn Vehicles & Equipment	7,089.15	296,159.24
17620 AccDpn Computers Hardware & Software	677.94	44,556.48
Total Accumulated depreciation	57,054.60	4,487,269.70
Total Capital assets	447,321.68	13,874,951.41
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(445,385.96)
14007 Right-to-Use Lease	0.00	94,612.12
14007A Amortization of Leases	(1,855.96)	(47,056.15)
Total Other non-current assets	(4,475.88)	859,722.01
Total Non-Current Assets	442,845.80	14,734,673.42
Total Assets:	531,149.52	19,212,673.05
Liabilites and Fund Equity:		
Liabilities:		
Accounts payable		

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	August Actual	2024 YTD Actual
20000 Accounts Payable	528,879.77	637,948.82
Total Accounts payable	528,879.77	637,948.82
Other Current Liabilities		
24001 Compensated PTO	0.00	12,603.55
24101 Refundable Customer Deposits	1,695.00	300,132.54
25500 Sales Tax Payable	(382.57)	16,050.82
25506 SIMPLE Employee Contribution	448.60	448.60
25507 HSA Employee Contribution	125.00	125.00
25510 Retention Payable	(6,443.27)	65,524.92
25511 ACC/CRI/HIP	73.51	214.11
25512 Short Term Disability	116.60	116.60
25514 Vol Term Life Ins.	93.04	93.04
25515 Legal Shield	77.10	51.40
Total Other Current Liabilities	(4,196.99)	395,360.58
Long-term liabilities		
25005 WIFA Note Payable	0.00	5,988,566.66
25006 WIFA/USDA Design Loan Payable	0.00	1,169,935.27
25007 USDA Note Payable	0.00	3,761,679.22
25008 WIFA/USDA Construction Loan Payable	0.00	1,357,398.22
25513 Right-To-Use Leases	(1,835.16)	51,310.12
Total Long-term liabilities	(1,835.16)	12,328,889.49
Total Liabilities:	522,847.62	13,362,198.89
Fund Balance		
Net income		
30000 Retained Earnings	8,301.90	5,850,474.16
Total Net income	8,301.90	5,850,474.16
Total Fund Balance	8,301.90	5,850,474.16
Total Liabilities and Fund Equity:	531,149.52	19,212,673.05
Total Net Position	0.00	0.00

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	August Actual	2024 YTD Actual	2024 Budget	Budget Remaining
Income or Expense				
Income From Operations:				
Operating income				
Water Fees				
50201 Water Base Fees	183,995.50	367,868.66	2,188,342.00	1,820,473.34
50201A Excess Gallon Fees-Tier 1	9,501.16	19,401.29	87,054.00	67,652.71
50201B Excess Gallon Fees-Tier 2	9,883.36	20,676.12	62,214.00	41,537.88
50201C Excess Gallon Fees-Tier 3	13,594.69	29,115.36	72,462.00	43,346.64
50201D Excess Gallon Fees-Tier 4	25,149.85	52,933.57	139,928.00	86,994.43
Total Water Fees	<u>242,124.56</u>	<u>489,995.00</u>	<u>2,550,000.00</u>	<u>2,060,005.00</u>
Property Tax				
50300 Property Tax Levy	1,798.12	5,222.13	966,015.00	960,792.87
Total Property Tax	<u>1,798.12</u>	<u>5,222.13</u>	<u>966,015.00</u>	<u>960,792.87</u>
Other Water Fees				
50200 Misc Other Fees	0.75	16.75	840.00	823.25
50202 Establishment Fee-Water	2,200.00	4,100.00	20,000.00	15,900.00
50203 Lateral Fee	0.00	0.00	72,000.00	72,000.00
50204 Turn H2O OFF/ON Cust Request	0.00	50.00	150.00	100.00
50205 Re-Establishment	0.00	0.00	400.00	400.00
50206 Adjust/Replace Meter Box	0.00	0.00	200.00	200.00
50207 Reconnection Fee	0.00	0.00	600.00	600.00
50208 Meter Re-Installation	0.00	0.00	2,000.00	2,000.00
50209 Hook-Up Fee Income	0.00	0.00	110,000.00	110,000.00
50211 Meter Test Fee	0.00	0.00	200.00	200.00
50212 After Hours Service Fee	0.00	125.00	250.00	125.00
50213 Meter Relocate/Elevation	0.00	0.00	500.00	500.00
Total Other Water Fees	<u>2,200.75</u>	<u>4,291.75</u>	<u>207,140.00</u>	<u>202,848.25</u>
Miscellaneous Fees				
50101 Late Fees	1,513.92	3,115.71	22,000.00	18,884.29
50102 NSF Checks	0.00	60.00	860.00	800.00
Total Miscellaneous Fees	<u>1,513.92</u>	<u>3,175.71</u>	<u>22,860.00</u>	<u>19,684.29</u>
Total Operating income	<u>247,637.35</u>	<u>502,684.59</u>	<u>3,746,015.00</u>	<u>3,243,330.41</u>
Operating expense				
Administration				
Other Admin Expenses				
60003.1 Admin Other - Bank Charges	996.62	1,806.36	11,000.00	9,193.64
60003.2 Admin Other - Insurance General	1,541.50	3,083.00	19,451.00	16,368.00
60003.3 Admin Other - Postage-General (Not Billings)	261.77	361.77	1,350.00	988.23
60003.4 Admin Other - Dues and Subscriptions	21.31	42.62	1,100.00	1,057.38
60003.5 Admin Other - Travel/Meal/Training	301.96	301.96	850.00	548.04
60003.6 Admin Other - Supplies/Printing-Admin	1,173.90	2,272.79	10,731.00	8,458.21
Total Other Admin Expenses	<u>4,297.06</u>	<u>7,868.50</u>	<u>44,482.00</u>	<u>36,613.50</u>
Outside Source Fees				
60002.1 Outside Source - On Line Billing Portal	1,582.97	4,497.56	16,522.00	12,024.44
60002.3 Outside Source - Merchant Credit Card Fees	1,424.72	4,118.48	18,237.00	14,118.52
60002.6 Outside Source - Drug Testing	69.30	103.95	353.00	249.05
60002.8 Outside Source - Mailings-Customer Billings	1,455.77	2,838.91	18,239.00	15,400.09
60002.92 Outside Source - Public Notices	946.99	1,557.34	5,059.00	3,501.66
60002.94 Outside Source - Website Maintenance	404.17	1,468.81	9,500.00	8,031.19
60002.95 Outside Source - Advertisements	0.00	253.05	2,600.00	2,346.95
Total Outside Source Fees	<u>5,883.92</u>	<u>14,838.10</u>	<u>70,510.00</u>	<u>55,671.90</u>
Administration Office Expenses				
60001.2 Admin Office - Electric, Propane & Water-Admin.	677.31	1,411.01	10,000.00	8,588.99
60001.3 Admin Office - Small Equipment / Furniture	1,152.63	1,285.18	10,000.00	8,714.82
60001.4 Admin Office - Telephone/Ans. Serv./Internet	1,087.86	1,643.08	8,500.00	6,856.92
60001.5 Admin Office-Janitorial/Trash/Security/Maintenance	289.45	499.30	4,500.00	4,000.70
60001.7 Admin Office - Equipment Repairs/Maint. Adm.	0.00	0.00	550.00	550.00
60001.8 Admin Office - Computer/Software/IT Expenses	6,586.58	12,361.38	83,000.00	70,638.62
Total Administration Office Expenses	<u>9,793.83</u>	<u>17,199.95</u>	<u>116,550.00</u>	<u>99,350.05</u>
Admin Employer Taxes and Benefits				
6009A Admin - Employment Taxes-SS	1,469.75	2,157.40	16,000.00	13,842.60
6009B Admin - Employment Taxes-Med	343.75	504.58	4,200.00	3,695.42

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6009C Admin - Employment Taxes-FUTA	35.61	35.61	350.00	314.39
6009D Admin - Employment Taxes-SUTA	30.87	32.76	530.00	497.24
6009E Admin - Workmens Comp Insurance	17.89	35.79	300.00	264.21
6009F Admin - Employer Insurance Benefit Liability	1,914.49	4,521.15	40,130.00	35,608.85
6009G Admin - Payroll Processing Fees/ADP	389.38	613.86	5,200.00	4,586.14
6009H Admin - Retirement Benefit-Admin	320.43	551.38	6,782.00	6,230.62
6009I Admin - HSA Benefit-Admin	249.96	499.92	3,853.00	3,353.08
Total Admin Employer Taxes and Benefits	4,772.13	8,952.45	77,345.00	68,392.55
Administrative Labor				
60004.1 Admin Labor - District Manager	6,153.76	6,153.76	80,000.00	73,846.24
60004.3 Admin Labor - Accounting Assistant	6,898.79	9,122.65	57,283.00	48,160.35
60004.4 Admin Labor - C S Rep 1	4,727.63	6,313.13	43,680.00	37,366.87
60004.7 Admin Labor - Accountant	7,559.64	10,125.59	62,150.00	52,024.41
6009K Admin Labor - OT Expense	0.00	0.00	3,000.00	3,000.00
Total Administrative Labor	25,339.82	31,715.13	246,113.00	214,397.87
Total Administration	50,086.76	80,574.13	555,000.00	474,425.87
Admin - Professional Services, etc.				
70001 ADMIN - Accountant Fees-Audit	13,000.00	14,000.00	22,500.00	8,500.00
70004.1 ADMIN - Litigation Expenses	16,227.00	16,227.00	0.00	(16,227.00)
70004.2 ADMIN - Legal Fees - General	(2,580.50)	4,097.00	54,250.00	50,153.00
70006 ADMIN - Supplies	0.00	0.00	50.00	50.00
70008 ADMIN - Travel and Meals	0.00	0.00	200.00	200.00
70011 ADMIN - Other Professional Fees	0.00	0.00	3,000.00	3,000.00
Total Admin - Professional Services, etc.	26,646.50	34,324.00	80,000.00	45,676.00
Operations				
Professional Services				
80008.1 Ops Prof Svc - Survey Costs	0.00	0.00	2,119.00	2,119.00
80008.2 Ops Prof Svc - Field Related Software Program	0.00	0.00	7,515.00	7,515.00
80008.3 Ops Prof Svc - Plumbing/Septic	0.00	0.00	1,494.00	1,494.00
80008.4 Ops Prof Svc - Blue Stake Service Water	0.00	0.00	539.00	539.00
80008.6 Ops Prof Svc - Generator Maintenance/Repair	0.00	0.00	12,802.00	12,802.00
80008.7 Ops Prof Svc- Engineering	0.00	0.00	13,255.00	13,255.00
80008.8 Ops Prof Svc - Electrical Work/Outside Services	880.00	2,200.85	18,378.00	16,177.15
80008.9 Ops Prof Svc - Consulting	0.00	0.00	902.00	902.00
Total Professional Services	880.00	2,200.85	57,004.00	54,803.15
Field Expenses				
80040.1 Field Exp - Storage Unit	0.00	0.00	600.00	600.00
80040.2 Field Exp - Equipment Rental-Field	0.00	0.00	1,049.00	1,049.00
80040.3 Field Exp - Tools/Field Expense	1,850.78	13,470.51	43,000.00	29,529.49
80040.4 Field Exp - Water/Supplies for Outages	0.00	0.00	1,200.00	1,200.00
80040.5 Field Exp - Landscape/Firewise	210.82	379.01	5,514.00	5,134.99
80040.6 Field Exp - Equipment	682.23	682.23	15,077.00	14,394.77
Total Field Expenses	2,743.83	14,531.75	66,440.00	51,908.25
Field Office Expenses				
80037.1 Field Office - Phone/Electric/Water	80.18	160.33	1,657.00	1,496.67
80037.1B Field Office - Subscriptions	141.67	283.34	1,200.00	916.66
80037.2 Field Office - Supplies	0.00	0.00	2,044.00	2,044.00
80037.3 Field Office - Janitorial/Trash	0.00	0.00	1,200.00	1,200.00
80037.4 Field Office - Certification/Training Expenses	1,015.86	1,140.86	3,500.00	2,359.14
80037.5 Field Office - Repairs & Maintenance	0.00	0.00	35.00	35.00
80037.7 Field Office - Cell Phones & Communications	43.05	150.50	2,595.00	2,444.50
80037.8 Field Office - Mileage/Meals/Travel/Gear	928.44	4,034.05	12,000.00	7,965.95
Total Field Office Expenses	2,209.20	5,769.08	24,231.00	18,461.92
Field Vehicle & Equipment Costs				
80036.1 Autos & Eqpt - Fuel Expense	3,131.70	5,795.33	36,999.00	31,203.67
80036.2 Autos & Eqpt - Maintain & Repair	409.46	2,466.65	7,566.00	5,099.35
80036.20 Autos & Equip- Maint- Bobcat E60	0.00	0.00	1,000.00	1,000.00
80036.201 Autos & Eqpt- Maint- Big Tex Trailer	0.00	0.00	183.00	183.00
80036.202 Autos & Eqpt- Maint - Tilt DumpTrailer	0.00	0.00	100.00	100.00
80036.204 Autos & Eqpt- Maint - Skid Steer	0.00	0.00	2,000.00	2,000.00
80036.205 Autos & Eqpt - Maint- Big Tex 19FT	0.00	0.00	100.00	100.00
80036.21 Autos & Eqpt - Maint - Back Hoe	0.00	0.00	8,600.00	8,600.00

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80036.23 Autos & Eqpt - Maint - 2018 F-350 VIN 5957	0.00	1,812.92	1,343.00	(469.92)
80036.24 Autos & Eqpt - Maint - 2018 F-150 VIN 7745	0.00	0.00	2,024.00	2,024.00
80036.28 Autos & Eqpt - Maint - 2005 Silverado VIN3914	209.29	209.29	3,802.00	3,592.71
80036.30 Autos & Eqpt - Maint - 2015 F-350 VIN 9057	3,173.45	3,728.51	6,000.00	2,271.49
80036.31 Autos & Eqpt - Maint - 2019 Nissan Frontier 6552	0.00	0.00	500.00	500.00
80036.32 Autos & Eqpt - Maint - 2022 F-350XL	0.00	0.00	3,100.00	3,100.00
80036.33 Autos & Eqpt - Maint - Kubota KX018 Mini-Ex 4R1	0.00	0.00	1,000.00	1,000.00
80036.34 Autos & Eqpt - Maint - 2022 Single Cab 9096	0.00	275.35	500.00	224.65
80036.35 Autos & Eqpt - Maint - 2022 Single Cab 9099	0.00	275.35	500.00	224.65
80036.5 Autos & Eqpt - Insurance Fees	811.42	1,622.84	9,500.00	7,877.16
Total Field Vehicle & Equipment Costs	7,735.32	16,186.24	84,817.00	68,630.76
Wells, Tanks, Infrastructure				
Water Share All				
80007.1 Water Share - Agreements	1,450.40	2,533.29	23,155.00	20,621.71
80007.2 Water Share - Electricity	728.45	1,524.59	17,954.00	16,429.41
80007.3 Water Share - Improvements/Parts/Maintenance	0.00	0.00	11,765.00	11,765.00
Total Water Share All	2,178.85	4,057.88	52,874.00	48,816.12
Well Expense All				
80004.1 Well - Labor	0.00	0.00	2,179.00	2,179.00
80004.5 Well - Chemicals/Supplies Water	0.00	1,257.95	10,839.00	9,581.05
Total Well Expense All	0.00	1,257.95	13,018.00	11,760.05
Environmental				
80005.1 Environ - Testing Lab/Regulatory Fees H2O	0.00	225.00	5,826.00	5,601.00
80005.2 Environ - Licenses/Permits/Fees	46.35	46.35	10,484.00	10,437.65
Total Environmental	46.35	271.35	16,310.00	16,038.65
Infrastructure All				
80002.1 Infrastructure - Asphalt-Landscape Repairs	11,319.55	17,118.71	127,000.00	109,881.29
80002.2 Infrastructure - Meters & Meter Related Expenses	1,407.89	1,407.89	30,000.00	28,592.11
80002.3 Infrastructure - Pumps/Motors/Etc.	0.00	0.00	10,000.00	10,000.00
80002.5 Infrastructure - Hydrant Expenses	0.00	0.00	8,000.00	8,000.00
80002.6 Infrastructure - Pipe/Related Expenses	5,444.06	14,011.33	175,000.00	160,988.67
Total Infrastructure All	18,171.50	32,537.93	350,000.00	317,462.07
Tanks All				
80003.2 Tanks - Level Monitoring	140.00	284.67	2,000.00	1,715.33
80003.3 Tanks - Telephones-Pumps	394.16	788.32	4,872.00	4,083.68
80003.4 Tanks - Monitoring Equipment	0.00	0.00	1,000.00	1,000.00
Total Tanks All	534.16	1,072.99	7,872.00	6,799.01
Other				
80001.1 Wells-Tanks-Booster:Electricity Wells	9,623.55	21,274.92	110,340.00	89,065.08
80001.2 Wells-Tanks-Boosters: Propane	284.70	284.70	3,500.00	3,215.30
80001.3 Wells-Tanks-Boosters: Parts	1,905.41	1,905.41	10,091.00	8,185.59
80001.4 Wells-Tanks-Boosters: General Engineering	0.00	0.00	3,500.00	3,500.00
Total Other	11,813.66	23,465.03	127,431.00	103,965.97
Total Wells, Tanks, Infrastructure	32,744.52	62,663.13	567,505.00	504,841.87
Field Labor & Employer Taxes/Benefits				
Field Labor				
80010.01 Field - Utility Operator 1	5,760.00	7,674.00	47,840.00	40,166.00
80010.02 Field - Utility Operator 2	2,857.50	2,857.50	47,840.00	44,982.50
80010.03 Field - Utility Operator 3	8,404.38	11,204.38	72,800.00	61,595.62
80010.04 Field - Utility Operator 4	6,746.25	8,820.00	49,920.00	41,100.00
80010.10 Field - OT Expense	0.00	0.00	52,000.00	52,000.00
80010.12 Field - Utility Operator 12	5,790.00	8,395.50	47,840.00	39,444.50
80010.13 Field - Utility Operator 13	5,180.00	6,815.00	47,840.00	41,025.00
80010.14 Field - Utility Operator 14	10,158.48	13,773.30	64,126.00	50,352.70
80010.15 Field - Utility Operator 15	7,956.25	10,782.32	53,206.00	42,423.68
Total Field Labor	52,852.86	70,322.00	483,412.00	413,090.00
Field Employer Taxes & Benefits				
80009A Field - Employment Taxes-SS	3,087.02	4,965.88	35,288.00	30,322.12
80009B Field - Employment Taxes-Med	721.97	1,161.37	12,200.00	11,038.63
80009C Field - Employment Taxes-FUTA	47.84	58.47	2,100.00	2,041.53
80009D Field - Employment Taxes-SUTA	41.48	57.55	1,500.00	1,442.45

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80009E Field - Workmens Comp Insurance	653.85	1,307.71	10,000.00	8,692.29
80009F Field - Employer Insurance Benefit Liability	4,504.94	9,086.19	72,000.00	62,913.81
80009G.2 Field - Cont Education	0.00	(75.00)	0.00	75.00
80009H Field - Retirement Benefit Liability	406.38	767.15	7,000.00	6,232.85
80009I Field - HSA Benefit	499.92	999.84	6,500.00	5,500.16
Total Field Employer Taxes & Benefits	9,963.40	18,329.16	146,588.00	128,258.84
Total Field Labor & Employer Taxes/Benefits	62,816.26	88,651.16	630,000.00	541,348.84
Total Operations	109,129.13	190,002.21	1,429,997.00	1,239,994.79
Depreciation Expense				
Depreciation Expense-Operations				
80050 Depreciation Expense-Operations	56,376.66	113,202.07	0.00	(113,202.07)
Total Depreciation Expense-Operations	56,376.66	113,202.07	0.00	(113,202.07)
Depreciation Expense-Admin				
60030 Depreciation Expense-Admin	677.94	1,355.88	0.00	(1,355.88)
60030A Amortized Deferred Acq Charges	2,619.92	5,239.84	0.00	(5,239.84)
60030B Amortized Right-to-Use Leases	1,855.96	3,711.92	0.00	(3,711.92)
Total Depreciation Expense-Admin	5,153.82	10,307.64	0.00	(10,307.64)
Total Depreciation Expense	61,530.48	123,509.71	0.00	(123,509.71)
Total Operating expense	247,392.87	428,410.05	2,064,997.00	1,636,586.95
Total Income From Operations:	244.48	74,274.54	1,681,018.00	1,606,743.46
Non-Operating Items:				
Non-operating income				
50401 Accounting Credit	166.56	318.69	0.00	(318.69)
50403 Interest-Property Taxes	557.50	643.25	0.00	(643.25)
50411 Restitution Payments	1,105.34	2,273.92	0.00	(2,273.92)
50412 Interest-Public Funds/WIFA Reserve Accounts	6,392.86	8,862.45	0.00	(8,862.45)
Total Non-operating income	8,222.26	12,098.31	0.00	(12,098.31)
Non-operating expense				
10111 Right-to-Use Lease Interest	164.84	335.55	0.00	(335.55)
Total Non-operating expense	164.84	335.55	0.00	(335.55)
Total Non-Operating Items:	8,057.42	11,762.76	0.00	(11,762.76)
Total Income or Expense	8,301.90	86,037.30	1,681,018.00	1,594,980.70