Pine-Strawberry Water Improvement District

Treasurer's Report

for the

November 30, 2023, Board Meeting

The following reports are provided with financial information for October 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 FOUR MONTHS ENDED OCTOBER 2022 AND 2023

	10/31/2022		10/31/2023	
ASSETS				
Current Assets				
Cash in Bank - PNC Revenue Fund (Operations)		$2,055,275.70		-$109,534.51
Cash in Bank - PNC Revenue Fund (Sweep Account)		$0.00		$2,318,852.68
Cash in Bank - Chase Bank Gila County Warrant Account		442,494.41		465,844.45
Cash in Bank - PNC Restricted Customer Deposits		308,883.98		302,200.17
Cash in Bank - PNC Public Funds Checking-USDA		234,889.64		249,586.92
Cash in Bank - PNC Hook-up Fee Account		176,356.98		0.00
Cash in Bank - PNC Maintenance Reserve Fund		250,374.06		256,462.78
Cash in Bank - PNC WIFA Operations		169,253.92		191,096.32
Cash in Bank - PNC WIFA Reserve Fund		532,007.38		622,554.44
Petty Cash and Cash Drawer		400.00		400.00
Xpress Bill Pay Clearing		2,013.31		3,087.17
Total Cash & Cash Equivalents		$4,171,949.38		$4,300,570.42
Accounts Receivable - PSWID - Less Allowance for Bad Debts		202,608.83		228,740.17
Property Tax Receivable-Gila County		15,106.04		13,419.87
Total Receivables		217,714.87		242,160.04
Security Deposit - Admin Building Lease		$699.60		$699.60
Security Deposit - Alliant Gas		$0.00		$200.00
Prepaid Contract Services and Expenses		10,388.25		9,044.95
Inventory - Parts in Warehouse		295,349.26		429,616.72
Total Other Current Assets		$306,437.11		$439,561.27
Total Current Assets		$4,696,101.36		$4,982,291.73
Capital Assets				
Construction in Progress - PSWID		$171,450.00		$0.00
Construction in Progress - USDA		976,288.98		4,526,420.65
Total Work in Process		$1,147,738.98		$4,526,420.65
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		$5,718,320.85	
Infrastructure, WIFA Infrastructure Projects	7,921,203.40		7,921,203.40	
Vehicles & Equipment	594,280.60		761,198.15	
Computer Hardware & Software	53,078.91		49,754.60	
Total Property	14,330,593.94		15,178,325.09	
Less: Accumulated Depreciation - District	-3,435,572.99		-3,532,300.87	
Less: Accumulated Depreciation- WIFA	-713,091.51		-1,050,059.31	
Total Accumulated Depreciation		-4,148,664.50		-4,582,360.18
		$10,181,929.44		$10,595,964.91
Total Capital Assets-Net		$11,329,668.42		$15,122,385.56
Other Assets				
Acquired Costs - Excess Goodwill-Net of Amortization		$838,365.24		$806,926.20
Right-to-Use Leases - Net of Amortization		65,555.65		43,844.05
Total Non-Current Assets		$903,920.89		$850,770.25
TOTAL ASSETS		$16,929,690.67		$20,955,447.54
LIABILITIES AND EQUITY				
Current Liabilities				
Accounts Payable		$304,956.35		$1,518,479.48
Compensated PTO		13,535.88		12,603.55
Refundable Customer Deposits		291,901.54		304,077.54
Sales Tax Payable		13,430.46		14,803.59
Retention Payable		0.00		52,917.28
Employee Insurance Deductions		104.18		99.17
Total Current Liabilities		$623,928.41		$1,902,980.61
Long Term Liabilities				
WIFA Note Payable		6,357,988.49		5,988,566.66
WIFA Design Loan Payable		842,141.79		1,182,106.02
USDA Note Payable		3,729,324.29		3,761,679.22
WIFA/USDA Construction Loan Payable		0.00		1,736,635.31
Right-to-Use Leases Payable		69,399.84		47,622.12
Total Notes Payable		10,998,854.41		12,716,609.33
TOTAL LIABILITIES		$11,622,782.82		$14,619,589.94
EQUITY				
Retained Earnings	$4,771,525.70		$5,764,436.86	
Net Income	535,382.15		571,420.74	
TOTAL EQUITY		5,306,907.85		6,335,857.60
TOTAL LIABILITIES & EQUITY		$16,929,690.67		$20,955,447.54

SUMMARY FROM PELORUS
BALANCE SHEETS

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

INCOME	10/31/2022			10/31/2023		Notes
Revenues						
Water Fees	$855,190.43			$937,049.02		
Property Tax Levy	426,209.11			456,129.37		
Other Water Fees	24,978.10			42,416.75		
Miscellaneous Fees	8,641.72			6,252.43		
TOTAL REVENUE		$1,315,019.36			$1,441,847.57	
EXPENSES						
Other Administrative Expenses	$13,618.08			$16,353.08		
Outside Source Fees	21,327.70			23,533.03		
Administrative Office Expenses	26,894.77			26,828.26		
Administrative Labor Employer Taxes & Benefits	18,511.65			21,918.19		
Administrative Labor	60,137.59			69,563.12		
ADMINISTRATIVE EXPENSES		$140,489.79			$158,195.68	
ADMIN-Professional Fees & Insurance		37,370.92			55,197.01	1
TOTAL ADMINISTRATIVE EXPENSES		$177,860.71			$213,392.69	
OPERATIONS EXPENSES						
Outside/Professional Services	$12,900.92			$9,659.90		
Field Tools & Supplies	22,989.77			24,831.65		
Field Office Expenses	6,610.72			8,576.39		
Field Vehicle & Equipment	26,416.40			30,951.54		
Wells, Tanks & Infrastructure	152,640.39			164,558.51		
Field Labor	125,392.68			141,203.59		
Field Labor Employer Taxes & Benefits	35,884.40			40,857.05		
OPERATIONS EXPENSES		$382,835.28			$420,638.63	
TOTAL OPERATIONS EXPENSES		$560,695.99			$634,031.32	
Depreciation		$210,745.22			$226,061.68	
Depreciation & Amortization- Administrative		13,591.94			13,191.44	
Amortized Right-to-Use Leases		7,143.88			7,423.84	
TOTAL DEPRECIATION EXPENSE		$231,481.04			$246,676.96	
TOTAL EXPENSES		$792,177.03			$880,708.28	
NET INCOME FROM OPERATIONS		$522,842.33			$561,139.29	
OTHER INCOME/EXPENSE						
Other Income - Accounting Credit	$580.37			$631.65		
Other Income - Interest Property Taxes	1,077.34			830.93		
Other Income - Restitution Payments	4,341.52			4,500.02		2
Other Income - Public Funds/WIFA Reserve/Sweep	2,808.12			25,661.07		
TOTAL OTHER INCOME		$8,807.35			$31,623.67	
Gain/Loss Disposal of Assets	-$3,895.00			$20,694.67		
Right-to-Use Leases Interest	936.10			647.55		
USDA Loan Interest	-773.57			$0.00		
TOTAL OTHER EXPENSES		-$3,732.47			$21,342.22	
TOTAL OTHER INCOME & EXPENSE		$12,539.82			$10,281.45	
NET INCOME		$535,382.15			$571,420.74	

1. Administrative Professional Fees include Audit Fees $17,500, Legal Fees $7,835 and Litigation Fees $29,862.

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 October 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	
September	$666,514	$586,089	$80,425	$889,985	
October	$693,480	$1,158,851	-$465,371	$424,614	2
November					
December					
January					
February					
March					
April					
May					
June					
YTD 2022/2023	$2,978,571	$3,108,067	($129,496)	$809,560	
	Bank Account Presentation				
Reconciled Statement Balances			Beginning	Ending	
PNC-Revenue Fund(Operations)			$38,431.93	-$109,534.51	
PNC-Operations (Sweep Account)			$2,218,700.24	$2,318,852.68	
Chase Bank - Warrant Account			$27,036.30	$465,844.45	
PNC-Public Funds Account			$249,005.34	$249,586.92	
PNC-Maintenance Reserve Fund			$255,885.13	$256,482.78	
PNC-WIFA Operations			$191,096.32	$191,096.32	
X-Press Bill Pay Transfer Account			$1,746.86	$3,087.17	
			$2,981,902.12	$3,375,415.81	1
Non-Restricted Account Balances					
			$323,984.23	$302,200.17	
PNC Bank - Security Deposit			$621,103.78	$622,554.44	
PNC-WIFA Reserve Account			$945,088.01	$924,754.61	
Restricted Account Balances			$3,926,990.13	$4,300,170.42	
Total Reconciled Balances					
			Beginning	Ending	
Bank Statement Balances			$25,000.00	$25,000.00	
PNC-Revenue Fund(Operations)			$2,218,700.24	$2,318,852.68	
PNC-Operations (Sweep Account)			$27,036.30	$465,844.45	
Chase Bank - Warrant Account			$249,005.34	$249,586.92	
PNC-Public Funds Account			$255,885.13	$256,482.78	
PNC-Maintenance Reserve Fund			$507,932.69	$191,246.32	
PNC-WIFA Operations			$69,609.81	$1,865.01	
X-Press Bill Pay Transfer Account			$3,353,169.51	$3,508,878.16	1
Non-Restricted Account Balances			$324,623.83	$303,686.42	
			$621,103.78	$622,554.44	
PNC Bank - Security Deposit			$945,727.61	$926,240.86	
PNC-WIFA Reserve Account					
Restricted Account Balances			$4,298,897.12	$4,435,119.02	
Total Statement Balances					
	Revenues from Water, Misc. Fees, Property Tax Levy, Sales Tax and Funding				
Notes:	*Administration, Operations, Sales Tax, Loan Payments & Capital Projects*				
(1) Cash In:	*Operations, Warrant, Public Funds, Maintenance Reserve,*				
Cash Out:	*WIFA Operations and X-Press Bill Pay*				
Non-restricted Accounts:	*Balance forward is the Cash Carryforward Accounts from the Budget Report*				
(2) Balance Forward					

Pine-Strawberry Water Improvement District

Fiscal Year Credit Card Activity as of October 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
						$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
Amazon/Home Depot/Equipment	Various	Field Expenses	SB	$5,424.64		$13,487.67
Amazon/Microsoft/Simplisafe/Go Daddy	Various	Administrative Expenses	SB	$793.90		$14,281.57
E-Pay	9/12/2023				$8,063.03	$6,218.54
Balance Due 9/30/23 Per Spreadsheet						$6,218.54
Amazon/Home Depot/Equipment	Various	Field Expenses	SB	$4,390.91		$10,609.45
Amazon/Microsoft/Simplisafe/Go Daddy	Various	Administrative Expenses	SB	$961.66		$11,571.11
E-Pay	10/12/2023				$6,218.54	$5,352.57
Balance Due 10/31/23 Per Spreadsheet						$5,352.57

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.

Pine-Strawberry Water Improvement District **10.31.2023**

Commercial Credit Card Expense Report

Transactions Posted

Date	Vendor	Description	Admin	Field	General Ledger
10/2	Amazon	Office Supplies	118.33		60003.6
10/2	USPS	Postage	50		60003.3
10/3	USPS	PO Box Fee	98		60003.3
10/2	Smartsystems	Cyber Security Upgrade	240.86		60001.8
10/5	Amazon	Computer Hardware	17.67		60001.8
10/7	Simplisafe	Security	29.99		60001.5
10/9	Tonto Silk Screen	Safety Gear		147.8	80037.8
10/10	Anixter	Wells & Booster Supplies		59.72	80001.3
10/10	Able Distributing	Wells & Booster Supplies		888.7	80001.3
10/10	ESRI	GIS Subscription		996.71	14004
10/12	Adobe	Software	147.21		60001.8
10/12	Amazon	Office Supplies	31.51		60003.6
10/12	Stamps.com	Subscription	21.31		60003.4
10/17	Northern Tool	Dues		15.98	60003.4
10/17	USPS	Postage	50		60003.3
10/16	American Assoc. of Notaries	Dues	54.74		60003.4
10/17	Amazon	Small equip./Furniture	27.71		60001.3
10/18	American Water College	Continuing Education		359.98	80037.4
10/18	Purple Pass	ADEQ Testing		94.94	80037.4
10/19	Anixter	Wells & Booster Supplies		14.93	80001.3
10/23	Amazon	Office Supplies	53.02		60003.6
10/23	Northern Tool	Field Supplies		1812.15	80040.6
10/24	Amazon	Office Supplies	21.31		60003.6
		Total	$ 961.66	$ 4,390.91	

Total All **$ 5,352.57**

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT

Budget Report (CASH BASIS)

	Approved	Fiscal Year to Date Thru 10/31/2023		
Revenue (Cash In)	**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	$456,129	$509,886	52.8%
Customer Sales	$2,550,000	$937,049	$1,612,951	63.3%
Miscellaneous Revenues	$230,000	$48,669	$181,331	78.8%
WIFA Design Loan/USDA Projects	$1,335,000	$154,741	$1,180,259	88.4%
WIFA Construction Loan/USDA Projects	$16,000,000	$1,320,031	$14,679,969	91.7%
Potential Grants/Non-Revenue Funds	$500,000	$0	$500,000	100.0%
Sales Tax on Revenues	$168,300	$61,951	$106,349	63.2%
SUBTOTAL: CASH IN FLOWS	$21,749,315	$2,978,570	$18,770,745	
TOTAL REVENUE	$22,303,425	$3,532,680	$19,324,855	
Expenses (Cash Out)				
Operations	$450,000	$134,699	$315,301	70.1%
Field Labor & Burden	$630,000	$182,061	$447,939	71.1%
Administration-Removal of Current Year Leases	$555,000	$158,196	$396,804	71.5%
Administrative Professional Fees	$80,000	$55,197	$24,803	31.0%
Capital project/Repair	$935,045	$0	$935,045	100.0%
Infrastructure Repairs	$350,000	$124,720	$225,280	64.4%
Equipment Replacement	$300,000	$121,150	$178,850	59.6%
WIFA Design Loan/USDA Projects	$1,335,000	$74,165	$1,260,835	94.4%
WIFA Construction Loan/USDA Projects	$16,000,000	$1,746,169	$14,253,831	89.1%
Additional Potential Grants/Non-Revenue Funds	$500,000	$0	$500,000	100.0%
Debt Service/Building & Land Leases-Principal & Interest	$24,000	$8,000	$16,000	66.7%
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	$61,951	$106,349	63.2%
TOTAL CASH OUTFLOWS	$22,049,315	$3,108,066	$18,941,249	
Cash Carry Forward - Reserve Fund	$254,110	$254,110		$0
	$254,110	$254,110		$0
TOTAL EXPENSES INCLUDING RESERVES	$22,303,425	$3,362,176	$18,941,249	$0
Net Cash Position at Month End		$424,614		

FY 2024 Usage Analysis

Rate Structure	0-3k	3k - 5k	5k -10k	10k+		Current Fiscal YR Totals				Prior FY Totals			
	1.92	7.66	10.95	16.43	Total	Revenue	Zero Reads	Meters Read		Revenue	Zero Reads	Meters Read	
Total Gallons	23,413,967	5,291,069	4,889,987	6,090,451	32,668,545			3,267	*			3260	*Average Meters Read
Total $$	$36,470.84	$34,114.76	$45,475.91	$83,681.78	$199,692.29	$199,692.29	1,486	13,069	*	$ 138,680.23	4829	13039	*Total meters Read
July													
gallons	5,156,385	1,408,974	1,417,403	1,691,035	9,673,797								
$$	$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								
$$	$9,501.16	$9,883.36	$13,594.69	$25,149.85	$58,129.06	$58,129.06	308	3,266		$ 29,682.05	365	3261	
September													
gallons	4,445,306	837,460	737,460	997,223	7,017,969								
$$	$8,535.01	$6,415.04	$8,080.87	$16,384.39	$39,415.31	$39,415.31	387	3,270		$ 37,357.01	351	3264	
October													
gallons	4,418,413	916,917	756,136	874,244	6,965,710								
$$	$8,483.54	$7,023.60	$8,279.68	$14,363.82	$38,150.64	$38,150.64	420	3,272		$ 24,020.33	387	3259	
November													
gallons													
$$						$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 23/24 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	% Complete
Capital Projects Carryover FY 2023-2024	$300,000.00		$0.00	$300,000.00	$0.00	$300,000.00	
Added in Budget 2023-2024	$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	
Total Budget to Date	$0.00		$0.00	$0.00	$0.00	$0.00	
Remaining Capital Projects FY 2023-2024	$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		Disbursements To Date 6/30/2023	Disbursements To Date 6/30/2024	Total Funding to Date 6/30/2024	Remaining Balance	
Design & Engineering		$2,500,000.00						
Total Funding Budget		$2,500,000.00		$1,095,424.17	$86,681.85	$1,182,106.02	$1,317,893.98	

WIFA PSWID USDA PROJECTS FUNDING FY21 THRU FY2024 PROJECT NAME	PHASE	PER APPROVED BUDGET PROJECTS	Engineering Contract	Funding to FYE 6/30/2023	Funding to FYE 6/30/2024	Total Funding to Date 6/30/2024	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+Permit Fee	2	$459,897.00	$255,329.00	$173,832.90	$78,288.10	$252,121.00	$3,208.00	98.74%
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	$290,300.00	$284,571.47	$0.00	$284,571.47	$5,728.53	98.03%
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	$158,000.00	$150,093.70	$367.50	$150,461.20	$7,538.80	95.23%
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	$6,024.00	$264,904.97	$35,095.03	88.30%
Strawberry Ranch PZ Deep Well	2	$199,956.00	$194,100.00	$47,616.89	$2,002.25	$49,619.14	$144,480.86	25.56%
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	$1,374,731.56	$1,095,424.17	$86,681.85	$1,182,106.02	$200,051.22	85.99%

WIFA USDA CONSTRUCTION PROJECTS FUNDING FY22 thru FY27					
Fiscal Year to Date Thru June 2024					
	PER APPROVED	Disbursements	Disbursements		
Uses by Budget Item	BUDGET	To Date	To Date	Total Funding to	Remaining
Construction & Non-Construction	$17,500,000.00	6/30/2023	6/30/2024	Date 6/30/2024	Balance
Total Funding Budget	$17,500,000.00	$888,157.27	$848,478.04	$1,736,635.31	$15,763,364.69
	PER APPROVED	Funding to	Funding to	Total Funding to	Remaining
WIFA PSWID USDA PROJECTS FUNDING FY22 THRU FY2027	BUDGET	FYE 6/30/2023	FYE 6/30/2024	Date 6/30/2024	Balance
PROJECT NAME	PROJECTS				
Portals 1&2 Waterline Replacement	$5,039,058.00			$0.00	$5,039,058.00
Whispering Pines Waterline Replacement+Permit Fee+C/O's 2&5	$522,709.00	$1,480.25	$8,344.89	$9,825.14	$512,883.86
Cool Pines Phase A Waterline Replacement+Permit Fee+C/O's 1-4	$1,464,980.40	$486,229.57	$628,835.58	$1,115,065.15	$349,915.25
Woodland Heights Phase A, B & C Waterline Replacement+Amend #1	$2,680,715.00	$358,762.15	$157,602.07	$516,364.22	$2,164,350.78
White Oak/Cedar Meadows Waterline Replacement+Amendment #1+Permit Fee	$1,176,933.00	$1,422.50	$382.50	$1,805.00	$1,175,128.00
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	$15,732,724.40	$847,894.47	$795,165.04	$1,643,059.51	$14,089,664.89
Other Costs					
Legal Fees	$116,733.00	$7,834.66	$636.00	$8,470.66	$108,262.34
Inspection & Construction Management	$1,101,615.00	$32,428.14	$47,227.22	$79,655.36	$1,021,959.64
Administration	$15,000.00			$0.00	$15,000.00
Interium Financing Interest Reimbursement	$1,236,500.00	$0.00	$5,449.78	$5,449.78	$1,231,050.22
Total Other Costs	$2,469,848.00	$40,262.80	$53,313.00	$93,575.80	$2,376,272.20
Total Funding	$18,202,572.40	$888,157.27	$848,478.04	$1,736,635.31	$16,465,937.09

PSWID USDA CIP Program FY21 thru FY26

Fiscal Year to Date Thru June 2024

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 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/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		$5,518,758.00	$242,751.50	$27,888.75	$0.00	$270,640.25	$5,248,117.75	4.90%
6	Whispering Pines Waterline Replacement	$421,083.00	1	$205,959.55	$627,042.55	$69,807.80	$44,025.16	$448,115.00	$561,947.96	$65,094.59	89.62%
7	Cool Pines Phase A Waterline Replacement	$805,064.00	1	$767,547.72	$1,572,611.72	$949,906.69	$62,696.55	$543,912.64	$1,556,515.88	$16,095.84	98.98%
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	$19,000.00	$2,967,415.00	$803,502.30	$30,342.16	$552,886.51	$1,386,730.97	$1,580,684.03	46.73%
10	Pine Mountain Acres/Pinion Waterline Replacement-Deleted	$0.00	1							$0.00	
11	White Oak/Cedar Meadows Waterline Replacement-Amended	$684,612.00	1	$650,371.00	$1,334,983.00	$152,829.23	$0.00	$0.00	$152,829.23	$1,182,153.77	22.32%
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		$1,642,878.27	$12,020,810.27	$2,218,797.52	$164,952.62	$1,544,914.15	$3,928,664.29	$32,396,824.98	
17	Milk Ranch Tank-SV3 Tank & Booster	$305,915.00	1		$305,915.00					$305,915.00	
18	System Wide Scada	$549,000.00	1		$549,000.00					$549,000.00	
19	System Wide Water Model	$300,000.00	1		$300,000.00	$262,709.22	$4,593.50	$0.00	$267,302.72	$32,697.28	89.10%
	USDA OTHER PROJECTS	$1,154,915.00		$0.00	$1,154,915.00	$262,709.22	$4,593.50	$0.00	$267,302.72	$887,612.28	
1	Strawberry Ranch PZ Deep Well	$1,959,571.00	2	$91,620.00	$2,051,191.00	$50,296.91	$46,591.23	$0.00	$96,888.14	$1,954,302.86	4.94%
		$1,959,571.00		$91,620.00	$2,051,191.00	$50,296.91	$46,591.23	$0.00	$96,888.14	$1,954,302.86	
	TOTAL PROJECTS	$37,797,097.00		$1,734,498.27	$15,226,916.27	$2,531,803.65	$216,137.35	$1,544,914.15	$4,292,855.15	$33,504,241.85	
	PNC Bank Payoff	$4,000,000.00			$4,000,000.00	$3,646,269.09	$0.00	$0.00	$3,646,269.09	$353,730.91	91.16%
	Interim Financing Fees	$1,200,000.00			$1,200,000.00	$0.00	$0.00	$0.00	$0.00	$1,200,000.00	0.00%
	Legal Fees	$116,733.00			$116,733.00	$24,805.56	$397.50	$0.00	$25,203.06	$91,529.94	21.59%
	Single Audit Fees	$15,000.00			$15,000.00	$3,750.00	$2,800.00	$0.00	$6,550.00	$8,450.00	43.67%
	Program Management Fees	$1,316,768.00			$1,316,768.00	$145,726.63	$56,085.81	$0.00	$201,812.44	$1,114,955.56	15.33%
	USDA OTHER FEES	$6,648,501.00		$0.00	$6,648,501.00	$3,820,551.28	$59,283.31	$0.00	$3,879,834.59	$2,768,666.41	
	TOTAL PER USDA PROJECT SCHEDULE-ADJUSTED	$44,445,598.00		$1,734,498.27	$21,875,417.27	$6,352,354.93	$275,420.66	$1,544,914.15	$8,172,689.74	$36,272,908.26	
									$4,526,420.65	$36,272,908.26	

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account					$38,431.93
10/1/2023	APCK	Check # 9583 - MADISON NATIONAL LIFE INS. CO, INC		459.40	37,972.53
10/1/2023	DEP	Bank Deposit: 9675 - Operations - PNC	74.32		38,046.85
10/2/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	37,896.85
10/2/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	37,746.85
10/2/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	37,596.85
10/2/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	37,446.85
10/2/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	64.50		37,511.35
10/2/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	62.93		37,574.28
10/2/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	56.70		37,630.98
10/2/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	56.70		37,687.68
10/2/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	56.57		37,744.25
10/2/2023	DEP	Bank Deposit: 9703 - Operations - PNC	1,094.85		38,839.10
10/2/2023	DEP	Bank Deposit: 9704 - Operations - PNC	3,400.00		42,239.10
10/2/2023	DEP	Bank Deposit: 9705 - Operations - PNC	859.44		43,098.54
10/3/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	66.57		43,165.11
10/3/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	43,015.11
10/3/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	42,865.11
10/3/2023	DEP	Bank Deposit: 9736 - Operations - PNC	664.44		43,529.55
10/4/2023	DEP	Bank Deposit: 9734 - Operations - PNC	200.00		43,729.55
10/4/2023	DEP	Bank Deposit: 9735 - Operations - PNC	592.65		44,322.20
10/4/2023	DEP	Bank Deposit: 9738 - Operations - PNC	2,549.04		46,871.24
10/5/2023	APCK	Check # EFT - ARIZONA DEPT OF REVENUE-TPT		14,661.69	32,209.55
10/5/2023	APCK	Check # EFT - APS		11,630.43	20,579.12
10/5/2023	APCK	Check # AutoEFT - XPRESS BILL PAY		1,602.19	18,976.93
10/5/2023	DEP	Bank Deposit: 9740 - Operations - PNC	2,866.62		21,843.55
10/5/2023	DEP	Bank Deposit: 9741 - Operations - PNC	128.19		21,971.74
10/6/2023	APCK	Check # AutoEFT - ADP, LLC		174.90	21,796.84
10/6/2023	APCK	Check # AutoEFT - PAYMENTECH		1,471.48	20,325.36
10/6/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	20,175.36
10/6/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	20,025.36
10/6/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	19,875.36
10/6/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	72.48		19,947.84
10/6/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	74.83		20,022.67
10/6/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	73.01		20,095.68
10/6/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	6,641.42		26,737.10
10/6/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	2,471.57		29,208.67
10/6/2023	DEP	Bank Deposit: 9743 - Operations - PNC	7,952.95		37,161.62
10/6/2023	DEP	Bank Deposit: 9744 - Operations - PNC	564.50		37,726.12
10/7/2023	APCK	Check # AutoEFT - VERIZON		88.03	37,638.09
10/7/2023	DEP	Bank Deposit: 9746 - Operations - PNC	100.00		37,738.09
10/8/2023	DEP	Bank Deposit: 9748 - Operations - PNC	200.39		37,938.48
10/9/2023	APCK	Check # EFT - US BANK VOYAGER FLEET SYSTEMS		2,626.85	35,311.63
10/9/2023	DEP	Bank Deposit: 9750 - Operations - PNC	129.27		35,440.90
10/9/2023	DEP	Bank Deposit: 9751 - Operations - PNC	2,023.30		37,464.20
10/9/2023	DEP	Bank Deposit: 9752 - Operations - PNC	2,144.12		39,608.32
10/10/2023	APCK	Check # AutoEFT - ALLIANT GAS		28.60	39,579.72
10/10/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	39,429.72
10/10/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	39,279.72
10/10/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		150.00	39,129.72
10/10/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	11,694.14		50,823.86
10/10/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	8,563.35		59,387.21
10/10/2023	DEP	Bank Deposit: 9764 - Operations - PNC	78.00		59,465.21
10/10/2023	DEP	Bank Deposit: 9765 - Operations - PNC	2,832.25		62,297.46
10/10/2023	DEP	Bank Deposit: 9766 - Operations - PNC	5,429.45		67,726.91
10/11/2023	DEP	Bank Deposit: 9768 - Operations - PNC	870.20		68,597.11
10/11/2023	DEP	Bank Deposit: 9769 - Operations - PNC	715.94		69,313.05
10/11/2023	DEP	Bank Deposit: 9770 - Operations - PNC	200.00		69,513.05
10/12/2023	APCK	Check # EFT - GREAT AMERICA FINANCIAL SERVICES		202.77	69,310.28
10/12/2023	APCK	Check # EFT - PNC BANK - CORPORATE CARD		6,218.54	63,091.74
10/12/2023	DEP	Bank Deposit: 9773 - Operations - PNC	218.33		63,310.07
10/12/2023	DEP	Bank Deposit: 9774 - Operations - PNC	9,889.83		73,199.90
10/12/2023	DEP	Bank Deposit: 9775 - Operations - PNC	1,110.84		74,310.74
10/12/2023	DEP	Bank Deposit: 9776 - Operations - PNC	1,799.18		76,109.92
10/13/2023	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		960.38	75,149.54
10/13/2023	APCK	Check # EFT - HSA BANK		639.92	74,509.62
10/13/2023	APCK	Check # EFT - ADP, LLC		26,296.30	48,213.32
10/13/2023	DEP	Bank Deposit: 9778 - Operations - PNC	255.35		48,468.67
10/13/2023	DEP	Bank Deposit: 9779 - Operations - PNC	3,074.40		51,543.07
10/13/2023	DEP	Bank Deposit: 9780 - Operations - PNC	1,279.87		52,822.94
10/14/2023	DEP	Bank Deposit: 9781 - Operations - PNC	200.84		53,023.78
10/15/2023	APCK	Check # EFT - HSA BANK		639.92	52,383.86

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
10/15/2023	APCK	VOID - Check # EFT - HSA BANK	639.92		53,023.78
10/15/2023	DEP	Bank Deposit: 9784 - Operations - PNC	574.33		53,598.11
10/16/2023	APCK	Check # 9587 - ARIZONA WATERWORKS SUPPLY		30,012.20	23,585.91
10/16/2023	APCK	Check # 9588 - BINGHAM EQUIPMENT COMPANY		4,414.07	19,171.84
10/16/2023	APCK	Check # 9589 - BOWEN, STEVE		51.44	19,120.40
10/16/2023	APCK	Check # 9590 - BRIDGESTONE AMERICAS INC		947.08	18,173.32
10/16/2023	APCK	Check # 9591 - DANA KEPNER COMPANY, INC		3,143.08	15,030.24
10/16/2023	APCK	Check # 9592 - DOERNEMAN PINE HARDWARE, LLC		76.24	14,954.00
10/16/2023	APCK	Check # 9593 - FREEDOM MAILING SERVICES, INC		1,466.73	13,487.27
10/16/2023	APCK	Check # 9594 - GILA GENERATOR, LLC		5,284.37	8,202.90
10/16/2023	APCK	Check # 9595 - HAGERMAN, STEPHEN & SUSAN		62.32	8,140.58
10/16/2023	APCK	Check # 9596 - HINTON BURDICK		3,500.00	4,640.58
10/16/2023	APCK	Check # 9597 - HOMESERVE USA - ATTN: BRIAN NELL		6,762.50	(2,121.92)
10/16/2023	APCK	Check # 9598 - INNER BASIN ENVIRONMENTAL, LLC		2,820.00	(4,941.92)
10/16/2023	APCK	Check # 9599 - LEVELCON-MICRO DESIGN, INC		140.00	(5,081.92)
10/16/2023	APCK	Check # 9600 - MOYES SELLERS & HENDRICKS		5,601.51	(10,683.43)
10/16/2023	APCK	Check # 9601 - PAYSON ROUNDUP		484.03	(11,167.46)
10/16/2023	APCK	Check # 9602 - PELORUS METHODS, INC.		2,600.00	(13,767.46)
10/16/2023	APCK	Check # 9603 - PHOENIX PUMPS, INC.		1,389.38	(15,156.84)
10/16/2023	APCK	Check # 9604 - PPLSI		25.70	(15,182.54)
10/16/2023	APCK	Check # 9605 - PRUDENTIAL OVERALL SUPPLY		610.68	(15,793.22)
10/16/2023	APCK	Check # 9606 - PSWID-Petty Cash		158.15	(15,951.37)
10/16/2023	APCK	Check # 9607 - ROY HAUGHT EXCAVATING, INC		1,884.09	(17,835.46)
10/16/2023	APCK	Check # 9608 - RURAL ARIZONA GROUP HEALTH TRUST		15,350.50	(33,185.96)
10/16/2023	APCK	Check # 9609 - SIMPLIFIED NETWORKS		151.10	(33,337.06)
10/16/2023	APCK	Check # 9610 - SMARTSYSTEMS, INC		3,357.84	(36,694.90)
10/16/2023	APCK	Check # 9611 - STEVE MITCHELL		2,000.00	(38,694.90)
10/16/2023	APCK	Check # 9613 - TOONE, KEVIN		53.23	(38,748.13)
10/16/2023	APCK	Check # 9614 - Uncle Tom's		430.00	(39,178.13)
10/16/2023	APCK	Check # 9615 - ARIZONA SECRETARY OF STATE		68.00	(39,246.13)
10/16/2023	APCK	Check # 9616 - LARRY GORDON		264.85	(39,510.98)
10/16/2023	APCK	Check # 9617 - ROBERT BLOOM/ROBERTA KRUM		27.72	(39,538.70)
10/16/2023	APCK	Check # 9618 - SOLITUDE TRAILS DWID		594.54	(40,133.24)
10/16/2023	APCK	VOID - Check # 9609 - SIMPLIFIED NETWORKS	151.10		(39,982.14)
10/16/2023	APCK	Check # 9619 - SIMPLIFIED NETWORKS		150.78	(40,132.92)
10/16/2023	DEP	Bank Deposit: 9786 - Operations - PNC	7,006.92		(33,126.00)
10/16/2023	DEP	Bank Deposit: 9787 - Operations - PNC	597.90		(32,528.10)
10/16/2023	APCK	Check # 9612 - SUPERIOR TANK SOLUTIONS INC		10,000.00	(42,528.10)
10/17/2023	DEP	Bank Deposit: 9789 - Operations - PNC	620.15		(41,907.95)
10/17/2023	DEP	Bank Deposit: 9790 - Operations - PNC	1,605.70		(40,302.25)
10/18/2023	DEP	Bank Deposit: 9792 - Operations - PNC	127.73		(40,174.52)
10/18/2023	DEP	Bank Deposit: 9793 - Operations - PNC	2,053.90		(38,120.62)
10/18/2023	DEP	Bank Deposit: 9794 - Operations - PNC	1,379.96		(36,740.66)
10/19/2023	DEP	Bank Deposit: 9796 - Operations - PNC	65.47		(36,675.19)
10/19/2023	DEP	Bank Deposit: 9797 - Operations - PNC	1,615.73		(35,059.46)
10/19/2023	DEP	Bank Deposit: 9798 - Operations - PNC	751.10		(34,308.36)
10/20/2023	APCK	Check # AutoEFT - ADP, LLC		174.90	(34,483.26)
10/20/2023	DEP	Bank Deposit: 9800 - Operations - PNC	1,633.44		(32,849.82)
10/20/2023	DEP	Bank Deposit: 9801 - Operations - PNC	5,304.75		(27,545.07)
10/21/2023	DEP	Bank Deposit: 9803 - Operations - PNC	586.25		(26,958.82)
10/22/2023	DEP	Bank Deposit: 9805 - Operations - PNC	2,817.12		(24,141.70)
10/23/2023	DEP	Bank Deposit: 9807 - Operations - PNC	153.11		(23,988.59)
10/23/2023	DEP	Bank Deposit: 9808 - Operations - PNC	1,765.07		(22,223.52)
10/23/2023	DEP	Bank Deposit: 9809 - Operations - PNC	3,456.66		(18,766.86)
10/24/2023	DEP	Bank Deposit: 9812 - Operations - PNC	1,414.65		(17,352.21)
10/24/2023	DEP	Bank Deposit: 9813 - Operations - PNC	5,742.64		(11,609.57)
10/24/2023	DEP	Bank Deposit: 9819 - Operations - PNC	2,412.61		(9,196.96)
10/24/2023	DEP	Bank Deposit: 9863 - Operations - PNC	125.88		(9,071.08)
10/25/2023	APCK	Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		224.65	(9,295.73)
10/25/2023	DEP	Bank Deposit: 9816 - Operations - PNC	1,185.36		(8,110.37)
10/25/2023	DEP	Bank Deposit: 9817 - Operations - PNC	50,184.51		42,074.14
10/25/2023	DEP	Bank Deposit: 9839 - Operations - PNC	201.16		42,275.30
10/26/2023	DEP	Bank Deposit: 9826 - Operations - PNC	2,183.16		44,458.46
10/26/2023	DEP	Bank Deposit: 9827 - Operations - PNC	584.71		45,043.17
10/27/2023	APCK	Check # EFT - HSA BANK		739.92	44,303.25
10/27/2023	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,163.72	43,139.53
10/27/2023	APCK	Check # EFT - ADP, LLC		25,164.60	17,974.93
10/27/2023	APCK	Check # AutoEFT - ADP, LLC		47.31	17,927.62
10/27/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	104,698.15		122,625.77
10/27/2023	DEP	Bank Deposit: 9830 - Operations - PNC	1,104.29		123,730.06
10/27/2023	DEP	Bank Deposit: 9831 - Operations - PNC	80.00		123,810.06

Account Date	Account Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
10/27/2023	DEP	Bank Deposit: 9832 - Operations - PNC	1,091.00		124,901.06
10/27/2023	APCK	Check # 9632 - VERMEER MOUNTAIN WEST, INC.		111,223.51	13,677.55
10/27/2023	APCK	VOID - Check # 9632 - VERMEER MOUNTAIN WEST, INC.	111,223.51		124,901.06
10/27/2023	APCK	Check # 9632 - VERMEER MOUNTAIN WEST, INC.		103,723.51	21,177.55
10/28/2023	APCK	Check # 9620 - HOME DEPOT		3,333.29	17,844.26
10/29/2023	APCK	Check # AutoEFT - WASTE MANAGEMENT OF ARIZONA, INC.		187.37	17,656.89
10/29/2023	DEP	Bank Deposit: 9835 - Operations - PNC	61.41		17,718.30
10/30/2023	APCK	Check # AutoEFT - OPTIMUM Business		190.59	17,527.71
10/30/2023	APCK	Check # Auto EFT - CENTURY LINK		394.28	17,133.43
10/31/2023	APCK	Check # 9620 - A BETTER CONNECTION		189.32	16,944.11
10/31/2023	APCK	Check # 9621 - AETNA LIFE INSURANCE COMPANY		147.08	16,797.03
10/31/2023	APCK	Check # 9622 - ALLEN, KRISTIE		42.07	16,754.96
10/31/2023	APCK	Check # 9623 - AQUAFLOW SOLUTIONS INC.		10,990.68	5,764.28
10/31/2023	APCK	Check # 9624 - ARIZONA WATERWORKS SUPPLY		17,224.26	(11,459.98)
10/31/2023	APCK	Check # 9625 - BINGHAM EQUIPMENT COMPANY		331.14	(11,791.12)
10/31/2023	APCK	Check # 9626 - Dynamic Web Shop - Mike McClellan		529.17	(12,320.29)
10/31/2023	APCK	Check # 9627 - MAHONEY, CHRISTINE		51.38	(12,371.67)
10/31/2023	APCK	Check # 9628 - MORGAN MOTZ		24.94	(12,396.61)
10/31/2023	APCK	Check # 9629 - PAYSON CARQUEST		316.00	(12,712.61)
10/31/2023	APCK	Check # 9630 - USA BLUEBOOK		1,821.87	(14,534.48)
10/31/2023	APCK	Check # 9631 - VALLEY IMAGING SOLUTIONS		240.24	(14,774.72)
10/31/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	707.07		(14,067.65)
10/31/2023	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		1,800.00	(15,867.65)
10/31/2023	APCK	VOID - Check # 9625 - BINGHAM EQUIPMENT COMPANY	331.14		(15,536.51)
10/31/2023	APCK	Check # 9635 - BINGHAM EQUIPMENT COMPANY		338.77	(15,875.28)
10/31/2023	DEP	Bank Deposit: 9836 - Operations - PNC	566.24		(15,309.04)
10/31/2023	DEP	Bank Deposit: 9837 - Operations - PNC	565.86		(14,743.18)
10/31/2023	DEP	Bank Deposit: 9840 - Operations - PNC	1,069.33		(13,673.85)
10/31/2023	BKTR	Bank Transfer to MM Sweep - PNC		250,384.90	(264,058.75)
10/31/2023	BKTR	Bank Transfer from MM Sweep - PNC	156,432.64		(107,626.11)
10/31/2023	DEP	Bank Deposit: 9875 - Operations - PNC	150.00		(107,476.11)
10/31/2023	BREE	Operations - PNC - Check Printing Fee RCSD Account		471.36	(107,947.47)
10/31/2023	BREE	Operations - PNC - Check Printing Fee Ops Account		316.66	(108,264.13)
10/31/2023	BREE	Operations - PNC - Account Analysis Fee		1,270.38	(109,534.51)
10/31/2023	APCK	Check # 9632 - VERMEER MOUNTAIN WEST, INC.		103,723.51	(213,258.02)
10/31/2023	APCK	VOID - Check # 9632 - VERMEER MOUNTAIN WEST, INC.	103,723.51		(109,534.51)
			$662,198.47	**($810,164.91)**	**($109,534.51)**
10001 - Gila County Warrant Acct Chase					**$27,036.30**
10/31/2023	DEP	Bank Deposit: 9876 - Gila County Warrant Acct - Chase	968.28		28,004.58
10/31/2023	DEP	Bank Deposit: 9877 - Gila County Warrant Acct - Chase	437,839.87		465,844.45
			$438,808.15		**$465,844.45**
10003 - PNC-Restricted Cust. Sec Dep					**$323,984.23**
10/2/2023	BKTR	Bank Transfer from Operations - PNC	150.00		324,134.23
10/2/2023	BKTR	Bank Transfer from Operations - PNC	150.00		324,284.23
10/2/2023	BKTR	Bank Transfer from Operations - PNC	150.00		324,434.23
10/2/2023	BKTR	Bank Transfer from Operations - PNC	150.00		324,584.23
10/2/2023	BKTR	Bank Transfer to Operations - PNC		64.50	324,519.73
10/2/2023	BKTR	Bank Transfer to Operations - PNC		62.93	324,456.80
10/2/2023	BKTR	Bank Transfer to Operations - PNC		56.70	324,400.10
10/2/2023	BKTR	Bank Transfer to Operations - PNC		56.70	324,343.40
10/2/2023	BKTR	Bank Transfer to Operations - PNC		56.57	324,286.83
10/3/2023	BKTR	Bank Transfer to Operations - PNC		66.57	324,220.26
10/3/2023	BKTR	Bank Transfer from Operations - PNC	150.00		324,370.26
10/3/2023	BKTR	Bank Transfer from Operations - PNC	150.00		324,520.26
10/6/2023	BKTR	Bank Transfer from Operations - PNC	150.00		324,670.26
10/6/2023	BKTR	Bank Transfer from Operations - PNC	150.00		324,820.26
10/6/2023	BKTR	Bank Transfer from Operations - PNC	150.00		324,970.26
10/6/2023	BKTR	Bank Transfer to Operations - PNC		72.48	324,897.78
10/6/2023	BKTR	Bank Transfer to Operations - PNC		74.83	324,822.95
10/6/2023	BKTR	Bank Transfer to Operations - PNC		73.01	324,749.94
10/6/2023	BKTR	Bank Transfer to Operations - PNC		2,471.57	322,278.37
10/10/2023	BKTR	Bank Transfer from Operations - PNC	150.00		322,428.37
10/10/2023	BKTR	Bank Transfer from Operations - PNC	150.00		322,578.37
10/10/2023	BKTR	Bank Transfer from Operations - PNC	150.00		322,728.37
10/10/2023	BKTR	Bank Transfer to Operations - PNC		11,694.14	311,034.23
10/10/2023	BKTR	Bank Transfer to Operations - PNC		8,563.35	302,470.88
10/16/2023	APCK	Check # 3007 - DANILOVIC, DANKA		85.50	302,385.38
10/16/2023	APCK	Check # 3008 - DOLAN, RONALD		8.77	302,376.61
10/16/2023	APCK	Check # 3009 - HAGERMAN, STEPHEN & SUSAN		77.52	302,299.09

Account Date	Code	Description	Debit	Credit	Balance
10003 - PNC-Restricted Cust. Sec Dep (continued)					
10/16/2023	APCK	Check # 3010 - LAGERS, TREVOR		87.07	302,212.02
10/16/2023	APCK	Check # 3011 - LESSARD, BARBARA		62.46	302,149.56
10/16/2023	APCK	Check # 3012 - MAROSTICA, JAYNE		83.43	302,066.13
10/16/2023	APCK	Check # 3013 - MIKESELL, CHRISTY		93.43	301,972.70
10/16/2023	APCK	Check # 3014 - SPRECKER, JIM		75.17	301,897.53
10/16/2023	APCK	Check # 3015 - STEINLE, CURTIS		93.30	301,804.23
10/16/2023	APCK	Check # 3016 - VICTORY, BRUCE AND DONNA		76.99	301,727.24
10/16/2023	APCK	Check # 3017 - WARNER, DALE		93.30	301,633.94
10/16/2023	APCK	Check # 3018 - WILSON, SHERI		123.81	301,510.13
10/31/2023	APCK	Check # 3019 - ANDERSON, BARRY & STARLA		53.31	301,456.82
10/31/2023	APCK	Check # 3020 - HICKLE, RAYMOND		97.48	301,359.34
10/31/2023	APCK	Check # 3021 - HINEMAN, PAUL R		150.00	301,209.34
10/31/2023	APCK	Check # 3022 - LODESTRO, JEFF & PHYLLIS		101.06	301,108.28
10/31/2023	APCK	Check # 3023 - MASCIOLI, FAMILY TRUST		49.76	301,058.52
10/31/2023	APCK	Check # 3024 - WEBSTER, JUILA F.		101.28	300,957.24
10/31/2023	BKTR	Bank Transfer to Operations - PNC		707.07	300,250.17
10/31/2023	BKTR	Bank Transfer from Operations - PNC	1,800.00		302,050.17
10/31/2023	APCK	VOID - Check # 3021 - HINEMAN, PAUL R	150.00		302,200.17
			$3,750.00	**($25,534.06)**	**$302,200.17**
10005 - Petty Cash					**$200.00**
10006 - Cash Drawer					**$200.00**
10007 - PNC-Public Funds Interest Checking-USDA					**$249,005.34**
10/31/2023	BREE	USDA Public Funds PNC - Interest Earned	581.58		249,586.92
			$581.58		**$249,586.92**
10008 - PNC-MM Sweep Acct					**$2,218,700.24**
10/31/2023	BKTR	Bank Transfer from Operations - PNC	250,384.90		2,469,085.14
10/31/2023	BKTR	Bank Transfer to Operations - PNC		156,432.64	2,312,652.50
10/31/2023	BREE	MM Sweep - PNC - Interest Earned	6,200.18		2,318,852.68
			$256,585.08	**($156,432.64)**	**$2,318,852.68**
10011 - PNC-MM-Reserve Funds Acct					**$255,885.13**
10/31/2023	BREE	MM Reserve Accnt - PNC - Interest Earned	597.65		256,482.78
			$597.65		**$256,482.78**
10014 - PNC-WIFA Operations Accnt					**$191,096.32**
10/2/2023	APCK	Check # 1429 - EUSI, LLC		4,274.60	186,821.72
10/2/2023	APCK	Check # 1430 - MOUNTAIN HIGH EXCAVATING, LLC		154,599.05	32,222.67
10/2/2023	APCK	Check # 1431 - MOUNTAIN HIGH EXCAVATING, LLC		117,642.15	(85,419.48)
10/2/2023	APCK	Check # 1432 - MOYES SELLERS & HENDRICKS		265.00	(85,684.48)
10/2/2023	APCK	Check # 1433 - SUNRISE ENGINEERING, INC		25,480.03	(111,164.51)
10/2/2023	APCK	Check # 1434 - SUNRISE ENGINEERING, INC		8,236.14	(119,400.65)
10/2/2023	APCK	Check # 1435 - SUNRISE ENGINEERING, INC		4,475.40	(123,876.05)
10/2/2023	APCK	Check # 1436 - SUNRISE ENGINEERING, INC		312.75	(124,188.80)
10/2/2023	APCK	Check # 1437 - SUNRISE ENGINEERING, INC		1,216.25	(125,405.05)
10/2/2023	APCK	VOID - Check # 1429 - EUSI, LLC	4,274.60		(121,130.45)
10/2/2023	APCK	VOID - Check # 1430 - MOUNTAIN HIGH EXCAVATING, LLC	154,599.05		33,468.60
10/2/2023	APCK	VOID - Check # 1431 - MOUNTAIN HIGH EXCAVATING, LLC	117,642.15		151,110.75
10/2/2023	APCK	VOID - Check # 1432 - MOYES SELLERS & HENDRICKS	265.00		151,375.75
10/2/2023	APCK	VOID - Check # 1433 - SUNRISE ENGINEERING, INC	25,480.03		176,855.78
10/2/2023	APCK	VOID - Check # 1434 - SUNRISE ENGINEERING, INC	8,236.14		185,091.92
10/2/2023	APCK	VOID - Check # 1435 - SUNRISE ENGINEERING, INC	4,475.40		189,567.32
10/2/2023	APCK	VOID - Check # 1436 - SUNRISE ENGINEERING, INC	312.75		189,880.07
10/2/2023	APCK	VOID - Check # 1437 - SUNRISE ENGINEERING, INC	1,216.25		191,096.32
			$316,501.37	**($316,501.37)**	**$191,096.32**
10015 - PNC-WIFA Reserve Restricted Accnt					**$621,103.78**
10/31/2023	BREE	WIFA Reserve Accnt - Interest Earned	1,450.66		622,554.44
			$1,450.66		**$622,554.44**
10100 - Xpress Bill Pay Clearing					**$1,746.86**
10/1/2023	DEP	Bank Deposit: 9676 - Xpress Bill Pay - Clearing	121.25		1,868.11
10/2/2023	DEP	Bank Deposit: 9706 - Xpress Bill Pay - Clearing	882.76		2,750.87
10/3/2023	DEP	Bank Deposit: 9737 - Xpress Bill Pay - Clearing	899.03		3,649.90
10/4/2023	DEP	Bank Deposit: 9739 - Xpress Bill Pay - Clearing	2,991.52		6,641.42
10/5/2023	DEP	Bank Deposit: 9742 - Xpress Bill Pay - Clearing	2,057.01		8,698.43
10/6/2023	BKTR	Bank Transfer to Operations - PNC		6,641.42	2,057.01
10/6/2023	DEP	Bank Deposit: 9745 - Xpress Bill Pay - Clearing	2,262.01		4,319.02
10/7/2023	DEP	Bank Deposit: 9747 - Xpress Bill Pay - Clearing	251.23		4,570.25
10/8/2023	DEP	Bank Deposit: 9749 - Xpress Bill Pay - Clearing	286.25		4,856.50

Account Date	Code	Description	Debit	Credit	Balance
10100 - Xpress Bill Pay Clearing (continued)					
10/9/2023	DEP	Bank Deposit: 9753 - Xpress Bill Pay - Clearing	633.75		5,490.25
10/10/2023	DEP	Bank Deposit: 9767 - Xpress Bill Pay - Clearing	2,202.90		7,693.15
10/11/2023	DEP	Bank Deposit: 9771 - Xpress Bill Pay - Clearing	7,112.94		14,806.09
10/12/2023	DEP	Bank Deposit: 9777 - Xpress Bill Pay - Clearing	4,297.43		19,103.52
10/13/2023	DEP	Bank Deposit: 9782 - Xpress Bill Pay - Clearing	3,577.20		22,680.72
10/14/2023	DEP	Bank Deposit: 9783 - Xpress Bill Pay - Clearing	462.56		23,143.28
10/15/2023	DEP	Bank Deposit: 9785 - Xpress Bill Pay - Clearing	866.40		24,009.68
10/16/2023	DEP	Bank Deposit: 9788 - Xpress Bill Pay - Clearing	1,358.85		25,368.53
10/17/2023	DEP	Bank Deposit: 9791 - Xpress Bill Pay - Clearing	2,515.13		27,883.66
10/18/2023	DEP	Bank Deposit: 9795 - Xpress Bill Pay - Clearing	3,458.90		31,342.56
10/19/2023	DEP	Bank Deposit: 9799 - Xpress Bill Pay - Clearing	1,680.82		33,023.38
10/20/2023	DEP	Bank Deposit: 9802 - Xpress Bill Pay - Clearing	9,130.01		42,153.39
10/21/2023	DEP	Bank Deposit: 9804 - Xpress Bill Pay - Clearing	1,511.44		43,664.83
10/22/2023	DEP	Bank Deposit: 9806 - Xpress Bill Pay - Clearing	2,785.24		46,450.07
10/23/2023	DEP	Bank Deposit: 9810 - Xpress Bill Pay - Clearing	7,755.05		54,205.12
10/24/2023	DEP	Bank Deposit: 9814 - Xpress Bill Pay - Clearing	9,437.38		63,642.50
10/25/2023	DEP	Bank Deposit: 9818 - Xpress Bill Pay - Clearing	41,205.65		104,848.15
10/26/2023	DEP	Bank Deposit: 9828 - Xpress Bill Pay - Clearing	870.31		105,718.46
10/26/2023	DEP	Bank Deposit: 9829 - Xpress Bill Pay - Clearing		150.00	105,568.46
10/27/2023	BKTR	Bank Transfer to Operations - PNC		104,698.15	870.31
10/27/2023	DEP	Bank Deposit: 9833 - Xpress Bill Pay - Clearing	765.36		1,635.67
10/28/2023	DEP	Bank Deposit: 9834 - Xpress Bill Pay - Clearing	290.69		1,926.36
10/31/2023	DEP	Bank Deposit: 9838 - Xpress Bill Pay - Clearing	475.23		2,401.59
10/31/2023	DEP	Bank Deposit: 9841 - Xpress Bill Pay - Clearing	746.93		3,148.52
10/31/2023	DEP	Bank Deposit: 9842 - Xpress Bill Pay - Clearing		61.35	3,087.17
			$112,891.23	**($111,550.92)**	**$3,087.17**
10111 - Right-to-Use Lease Interest					**$494.50**
10/15/2023	LTDP	Building Lease	126.65		621.15
10/15/2023	LTDP	Land Lease	26.40		647.55
			$153.05		**$647.55**
12000 - Undeposited Receipts					**$0.00**
10/1/2023	CPMT	Receipting: Billing Account Payments	195.57		195.57
10/1/2023	DEP	Bank Deposits		195.57	0.00
10/2/2023	CPMT	Receipting: Billing Account Payments	6,237.05		6,237.05
10/2/2023	DEP	Bank Deposits		6,237.05	0.00
10/3/2023	CPMT	Receipting: Billing Account Payments	1,563.47		1,563.47
10/3/2023	DEP	Bank Deposits		1,563.47	0.00
10/4/2023	CPMT	Receipting: Billing Account Payments	6,333.21		6,333.21
10/4/2023	DEP	Bank Deposits		6,333.21	0.00
10/5/2023	CPMT	Receipting: Billing Account Payments	5,051.82		5,051.82
10/5/2023	DEP	Bank Deposits		5,051.82	0.00
10/6/2023	CPMT	Receipting: Billing Account Payments	10,779.46		10,779.46
10/6/2023	DEP	Bank Deposits		10,779.46	0.00
10/7/2023	CPMT	Receipting: Billing Account Payments	351.23		351.23
10/7/2023	DEP	Bank Deposits		351.23	0.00
10/8/2023	CPMT	Receipting: Billing Account Payments	486.64		486.64
10/8/2023	DEP	Bank Deposits		486.64	0.00
10/9/2023	CPMT	Receipting: Billing Account Payments	4,930.44		4,930.44
10/9/2023	DEP	Bank Deposits		4,930.44	0.00
10/10/2023	CPMT	Receipting: Billing Account Payments	10,542.60		10,542.60
10/10/2023	DEP	Bank Deposits		10,542.60	0.00
10/11/2023	CPMT	Receipting: Billing Account Payments	8,899.08		8,899.08
10/11/2023	DEP	Bank Deposits		8,899.08	0.00
10/12/2023	CPMT	Receipting: Billing Account Payments	16,204.77		16,204.77
10/12/2023	NBPT	Receipting - Non-Billed Payments	1,110.84		17,315.61
10/12/2023	DEP	Bank Deposits		17,315.61	0.00
10/13/2023	CPMT	Receipting: Billing Account Payments	8,186.82		8,186.82
10/13/2023	DEP	Bank Deposits		8,186.82	0.00
10/14/2023	CPMT	Receipting: Billing Account Payments	663.40		663.40
10/14/2023	DEP	Bank Deposits		663.40	0.00
10/15/2023	CPMT	Receipting: Billing Account Payments	1,440.73		1,440.73
10/15/2023	DEP	Bank Deposits		1,440.73	0.00
10/16/2023	CPMT	Receipting: Billing Account Payments	8,963.67		8,963.67
10/16/2023	DEP	Bank Deposits		8,963.67	0.00
10/17/2023	CPMT	Receipting: Billing Account Payments	4,740.98		4,740.98
10/17/2023	DEP	Bank Deposits		4,740.98	0.00
10/18/2023	CPMT	Receipting: Billing Account Payments	7,020.49		7,020.49
10/18/2023	DEP	Bank Deposits		7,020.49	0.00
10/19/2023	CPMT	Receipting: Billing Account Payments	4,113.12		4,113.12

Pine-Strawberry WID
Standard Financial Report
PSWID - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	October Actual	2024 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	(147,966.44)	(109,534.51)
10001 Gila County Warrant Acct Chase	438,808.15	465,844.45
10003 PNC-Restricted Cust. Sec Dep	(21,784.06)	302,200.17
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-Public Funds Interest Checking-USDA	581.58	249,586.92
10008 PNC-MM Sweep Acct	100,152.44	2,318,852.68
10011 PNC-MM-Reserve Funds Acct	597.65	256,482.78
10014 PNC-WIFA Operations Accnt	0.00	191,096.32
10015 PNC-WIFA Reserve Restricted Accnt	1,450.66	622,554.44
10100 Xpress Bill Pay Clearing	1,340.31	3,087.17
Total Cash and cash equivalents	**373,180.29**	**4,300,570.42**
Receivables		
12006 Accounts Receivable	(544.50)	233,542.50
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(968.28)	13,419.87
Total Receivables	**(1,512.78)**	**242,160.04**
Other current assets		
14001 Security Dep Admin Bldg Lease	0.00	699.60
14002 Security Dep Alliant Gas	0.00	200.00
14004 Prepaid Expenses	(2,169.62)	9,044.95
16000 Inventory-Parts in Warehouse	13,573.95	429,616.72
Total Other current assets	**11,404.33**	**439,561.27**
Total Current Assets	**383,071.84**	**4,982,291.73**
Non-Current Assets		
Capital assets		
Work in Process		
16030 USDA Construction in Progress	840,624.91	4,526,420.65
Total Work in Process	**840,624.91**	**4,526,420.65**
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	10,000.00	13,639,524.25
16610 Vehicles & Equipment	63,903.83	761,198.15
16620 Computers Hardware & Software	0.00	49,754.60
Total Property	**73,903.83**	**15,178,325.09**
Accumulated depreciation		
17210 AccDpn Buildings	2,073.57	90,955.11
17310 AccDpn Leasehold Improvements	463.13	12,905.71
17410 AccDpn Infrastructure	47,006.17	4,141,619.31
17610 AccDpn Vehicles & Equipment	(12,280.70)	290,967.69
17620 AccDpn Computers Hardware & Software	677.94	45,912.36
Total Accumulated depreciation	**37,940.11**	**4,582,360.18**
Total Capital assets	**876,588.63**	**15,122,385.56**
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(450,625.80)
14007 Right-to-Use Lease	0.00	94,612.12
14007A Amortization of Leases	(1,855.96)	(50,768.07)
Total Other non-current assets	**(4,475.88)**	**850,770.25**
Total Non-Current Assets	**872,112.75**	**15,973,155.81**
Total Assets:	**1,255,184.59**	**20,955,447.54**
Liabilites and Fund Equity:		
Liabilities:		
Accounts payable		

Pine-Strawberry WID
Standard Financial Report
PSWID - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	October Actual	2024 YTD Actual
20000 Accounts Payable	890,829.55	1,518,479.48
Total Accounts payable	**890,829.55**	**1,518,479.48**
Other Current Liabilities		
24001 Compensated PTO	0.00	12,603.55
24101 Refundable Customer Deposits	1,545.00	304,077.54
25500 Sales Tax Payable	(6.32)	14,803.59
25510 Retention Payable	(51,150.98)	52,917.28
25511 ACC/CRI/HIP	(67.03)	73.53
25514 Vol Term Life Ins.	(0.02)	(0.06)
25515 Legal Shield	0.00	25.70
Total Other Current Liabilities	**(49,679.35)**	**384,501.13**
Long-term liabilities		
25005 WIFA Note Payable	0.00	5,988,566.66
25006 WIFA/USDA Design Loan Payable	0.00	1,182,106.02
25007 USDA Note Payable	0.00	3,761,679.22
25008 WIFA/USDA Construction Loan Payable	0.00	1,736,635.31
25513 Right-To-Use Leases	(1,846.95)	47,622.12
Total Long-term liabilities	**(1,846.95)**	**12,716,609.33**
Total Liabilities:	**839,303.25**	**14,619,589.94**
Fund Balance		
Net income		
30000 Retained Earnings	415,881.34	6,335,857.60
Total Net income	**415,881.34**	**6,335,857.60**
Total Fund Balance	**415,881.34**	**6,335,857.60**
Total Liabilites and Fund Equity:	**1,255,184.59**	**20,955,447.54**
Total Net Position	**0.00**	**0.00**

Pine-Strawberry WID
Standard Financial Report
PSWID - 10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	October Actual	2024 YTD Actual	2024 Budget	Budget Remaining
Income or Expense				
Income From Operations:				
Operating income				
Water Fees				
50201 Water Base Fees	185,327.31	737,356.73	2,188,342.00	1,450,985.27
50201A Excess Gallon Fees-Tier 1	8,483.54	36,419.84	87,054.00	50,634.16
50201B Excess Gallon Fees-Tier 2	7,023.60	34,114.76	62,214.00	28,099.24
50201C Excess Gallon Fees-Tier 3	8,279.68	45,475.91	72,462.00	26,986.09
50201D Excess Gallon Fees-Tier 4	14,363.82	83,681.78	139,928.00	56,246.22
Total Water Fees	**223,477.95**	**937,049.02**	**2,550,000.00**	**1,612,950.98**
Property Tax				
50300 Property Tax Levy	437,839.87	456,129.37	966,015.00	509,885.63
Total Property Tax	**437,839.87**	**456,129.37**	**966,015.00**	**509,885.63**
Other Water Fees				
50200 Misc Other Fees	125.00	141.75	840.00	698.25
50202 Establishment Fee-Water	2,100.00	8,650.00	20,000.00	11,350.00
50203 Lateral Fee	5,100.00	11,700.00	72,000.00	60,300.00
50204 Turn H2O OFF/ON Cust Request	0.00	50.00	150.00	100.00
50205 Re-Establishment	100.00	100.00	400.00	300.00
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	8,600.00	19,800.00	110,000.00	90,200.00
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
50215 On W/O Notice Fee	0.00	1,850.00	0.00	(1,850.00)
Total Other Water Fees	**16,025.00**	**42,416.75**	**207,140.00**	**164,723.25**
Miscellaneous Fees				
50101 Late Fees	1,423.60	6,102.43	22,000.00	15,897.57
50102 NSF Checks	60.00	150.00	860.00	710.00
Total Miscellaneous Fees	**1,483.60**	**6,252.43**	**22,860.00**	**16,607.57**
Total Operating income	**678,826.42**	**1,441,847.57**	**3,746,015.00**	**2,304,167.43**
Operating expense				
Administration				
Other Admin Expenses				
60003.1 Admin Other - Bank Charges	2,058.40	5,084.26	11,000.00	5,915.74
60003.2 Admin Other - Insurance General	1,541.50	6,166.00	19,451.00	13,285.00
60003.3 Admin Other - Postage-General (Not Billings)	198.00	559.77	1,350.00	790.23
60003.4 Admin Other - Dues and Subscriptions	160.03	223.96	1,100.00	876.04
60003.5 Admin Other - Travel/Meal/Training	0.00	591.43	1,850.00	1,258.57
60003.6 Admin Other - Supplies/Printing-Admin	677.18	3,727.66	12,731.00	9,003.34
Total Other Admin Expenses	**4,635.11**	**16,353.08**	**47,482.00**	**31,128.92**
Outside Source Fees				
60002.1 Outside Source - On Line Billing Portal	3,118.16	7,615.72	16,522.00	8,906.28
60002.3 Outside Source - Merchant Credit Card Fees	0.00	5,589.96	18,237.00	12,647.04
60002.6 Outside Source - Drug Testing	0.00	103.95	353.00	249.05
60002.8 Outside Source - Mailings-Customer Billings	1,466.73	5,768.50	18,239.00	12,470.50
60002.92 Outside Source - Public Notices	484.03	2,041.37	5,859.00	3,817.63
60002.94 Outside Source - Website Maintenance	529.17	2,160.48	9,500.00	7,339.52
60002.95 Outside Source - Advertisements	0.00	253.05	1,800.00	1,546.95
Total Outside Source Fees	**5,598.09**	**23,533.03**	**70,510.00**	**46,976.97**
Administration Office Expenses				
60001.2 Admin Office - Electric, Propane & Water-Admin.	435.21	2,374.78	10,000.00	7,625.22
60001.3 Admin Office - Small Equipment / Furniture	27.71	1,510.97	9,000.00	7,489.03
60001.4 Admin Office - Telephone/Ans. Serv./Internet	666.89	2,891.08	8,500.00	5,608.92
60001.5 Admin Office-Janitorial/Trash/Security/Maintenance	216.26	1,152.26	4,500.00	3,347.74
60001.7 Admin Office - Equipment Repairs/Maint. Adm.	27.00	27.00	550.00	523.00
60001.8 Admin Office - Computer/Software/IT Expenses	3,005.74	18,872.17	81,000.00	62,127.83
Total Administration Office Expenses	**4,378.81**	**26,828.26**	**113,550.00**	**86,721.74**
Admin Employer Taxes and Benefits				
6009A Admin - Employment Taxes-SS	1,068.35	4,352.48	16,000.00	11,647.52

	October Actual	2024 YTD Actual	2024 Budget	Budget Remaining
6009B Admin - Employment Taxes-Med	249.85	1,017.93	4,200.00	3,182.07
6009C Admin - Employment Taxes-FUTA	0.00	42.00	350.00	308.00
6009D Admin - Employment Taxes-SUTA	0.00	43.49	530.00	486.51
6009E Admin - Workmens Comp Insurance	17.89	71.57	300.00	228.43
6009F Admin - Employer Insurance Benefit Liability	4,940.14	12,189.92	40,130.00	27,940.08
6009G Admin - Payroll Processing Fees/ADP	397.11	1,582.98	5,200.00	3,617.02
6009H Admin - Retirement Benefit-Admin	365.10	1,451.34	6,782.00	5,330.66
6009I Admin - HSA Benefit-Admin	333.28	1,166.48	3,853.00	2,686.52
Total Admin Employer Taxes and Benefits	**7,371.72**	**21,918.19**	**77,345.00**	**55,426.81**
Administrative Labor				
60004.1 Admin Labor - District Manager	6,153.76	18,461.28	80,000.00	61,538.72
60004.3 Admin Labor - Accounting Assistant	4,478.71	18,076.62	57,283.00	39,206.38
60004.4 Admin Labor - C S Rep 1	3,430.88	13,151.27	43,680.00	30,528.73
60004.7 Admin Labor - Accountant	4,836.83	19,873.95	62,150.00	42,276.05
6009K Admin Labor - OT Expense	0.00	0.00	3,000.00	3,000.00
Total Administrative Labor	**18,900.18**	**69,563.12**	**246,113.00**	**176,549.88**
Total Administration	**40,883.91**	**158,195.68**	**555,000.00**	**396,804.32**
Admin - Professional Services, etc.				
70001 ADMIN - Accountant Fees-Audit	0.00	17,500.00	22,500.00	5,000.00
70004.1 ADMIN - Litigation Expenses	9,836.00	29,862.51	0.00	(29,862.51)
70004.2 ADMIN - Legal Fees - General	1,935.50	7,834.50	54,250.00	46,415.50
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.	**11,771.50**	**55,197.01**	**80,000.00**	**24,802.99**
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	5,284.37	12,802.00	7,517.63
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	1,884.09	4,375.53	18,378.00	14,002.47
80008.9 Ops Prof Svc - Consulting	0.00	0.00	902.00	902.00
Total Professional Services	**1,884.09**	**9,659.90**	**57,004.00**	**47,344.10**
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	5,296.91	19,831.08	43,000.00	23,168.92
80040.4 Field Exp - Water/Supplies for Outages	0.00	0.00	1,200.00	1,200.00
80040.5 Field Exp - Landscape/Firewise	0.00	1,823.96	5,514.00	3,690.04
80040.6 Field Exp - Equipment	1,812.15	3,176.61	15,077.00	11,900.39
Total Field Expenses	**7,109.06**	**24,831.65**	**66,440.00**	**41,608.35**
Field Office Expenses				
80037.1 Field Office - Phone/Electric/Water	80.08	320.52	1,657.00	1,336.48
80037.1B Field Office - Subscriptions	141.67	566.68	1,200.00	633.32
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	454.92	1,825.77	3,500.00	1,674.23
80037.5 Field Office - Repairs & Maintenance	0.00	0.00	35.00	35.00
80037.7 Field Office - Cell Phones & Communications	43.09	236.61	2,595.00	2,358.39
80037.8 Field Office - Mileage/Meals/Travel/Gear	937.38	5,626.81	12,000.00	6,373.19
Total Field Office Expenses	**1,657.14**	**8,576.39**	**24,231.00**	**15,654.61**
Field Vehicle & Equipment Costs				
80036.1 Autos & Eqpt - Fuel Expense	3,263.59	11,766.89	36,999.00	25,232.11
80036.2 Autos & Eqpt - Maintain & Repair	71.15	2,537.80	7,566.00	5,028.20
80036.20 Autos & Eqpt Maint- Bobcat E60 ID1621	651.41	694.69	1,000.00	305.31
80036.201 Autos & Eqpt Maint- Big Tex Tilt Trailer ID1665	0.00	0.00	183.00	183.00
80036.202 Autos & Eqpt Maint - 2015 DumpTrailer ID3040	0.00	0.00	100.00	100.00
80036.204 Autos & Eqpt- Maint - Skid Steer	0.00	43.28	2,000.00	1,956.72
80036.205 Autos & Eqpt Maint - Big Tex 19FT ID6476	0.00	0.00	100.00	100.00

	October Actual	2024 YTD Actual	2024 Budget	Budget Remaining
80036.206 Autos & Eqpt Maint - 2022 Tool BoxTrailer ID2202	0.00	43.28	0.00	(43.28)
80036.21 Autos & Eqpt Maint - Back Hoe ID1542	3,762.66	3,805.94	8,600.00	4,794.06
80036.23 Autos & Eqpt Maint - #4 2018 F-350 ID5957	0.00	1,856.21	1,343.00	(513.21)
80036.24 Autos & Eqpt Maint - #6 2018 F-150 ID7745	0.00	43.29	2,024.00	1,980.71
80036.28 Autos & Eqpt Maint - #8 2005 Silverado ID3914	0.00	252.58	3,802.00	3,549.42
80036.30 Autos & Eqpt Maint - #5 2015 F-350 ID9057	0.00	3,771.80	6,000.00	2,228.20
80036.31 Autos & Eqpt Maint - #7 2019 Frontier ID6552	0.00	1,159.68	500.00	(659.68)
80036.32 Autos & Eqpt Maint - #1 2022 F-350XL VIN4580	316.00	359.29	3,100.00	2,740.71
80036.33 Autos & Eqpt Maint - 2023 Kubota Mini-Ex ID6864	338.77	382.06	1,000.00	617.94
80036.34 Autos & Eqpt Maint - #2 2022 F250 Single ID9096	0.00	670.43	500.00	(170.43)
80036.35 Autos & Eqpt Maint - #3 2022 F250 Single ID9099	0.00	318.64	500.00	181.36
80036.5 Autos & Eqpt - Insurance Fees	811.42	3,245.68	9,500.00	6,254.32
Total Field Vehicle & Equipment Costs	**9,215.00**	**30,951.54**	**84,817.00**	**53,865.46**
Wells, Tanks, Infrastructure				
Water Share All				
80007.1 Water Share - Agreements	458.26	3,878.66	23,155.00	19,276.34
80007.2 Water Share - Electricity	488.36	2,593.62	17,954.00	15,360.38
80007.3 Water Share - Improvements/Parts/Maintenance	0.00	0.00	11,765.00	11,765.00
Total Water Share All	**946.62**	**6,472.28**	**52,874.00**	**46,401.72**
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	3,540.36	10,839.00	7,298.64
Total Well Expense All	**0.00**	**3,540.36**	**13,018.00**	**9,477.64**
Environmental				
80005.1 Environ - Testing Lab/Regulatory Fees H20	225.00	3,270.00	5,826.00	2,556.00
80005.2 Environ - Licenses/Permits/Fees	0.00	46.35	10,484.00	10,437.65
Total Environmental	**225.00**	**3,316.35**	**16,310.00**	**12,993.65**
Infrastructure All				
80002.1 Infrastructure - Asphalt-Landscape Repairs	0.00	23,579.48	127,000.00	103,420.52
80002.2 Infrastructure - Meters & Meter Related Expenses	3,035.06	6,404.47	40,000.00	33,595.53
80002.3 Infrastructure - Pumps/Motors/Etc.	2,708.99	6,000.89	50,000.00	43,999.11
80002.5 Infrastructure - Hydrant Expenses	0.00	0.00	8,000.00	8,000.00
80002.6 Infrastructure - Pipe/Related Expenses	53,883.02	67,894.35	125,000.00	57,105.65
Total Infrastructure All	**59,627.07**	**103,879.19**	**350,000.00**	**246,120.81**
Tanks All				
80003.2 Tanks - Level Monitoring	140.00	564.67	2,000.00	1,435.33
80003.3 Tanks - Telephones-Pumps	394.28	1,576.88	4,872.00	3,295.12
80003.4 Tanks - Monitoring Equipment	0.00	0.00	1,000.00	1,000.00
Total Tanks All	**534.28**	**2,141.55**	**7,872.00**	**5,730.45**
Other				
80001.1 Wells-Tanks-Booster:Electricity Wells	10,064.16	42,033.42	110,340.00	68,306.58
80001.2 Wells-Tanks-Boosters: Propane	21.90	306.60	3,500.00	3,193.40
80001.3 Wells-Tanks-Boosters: Parts	963.35	2,868.76	10,091.00	7,222.24
80001.4 Wells-Tanks-Boosters: General Engineering	0.00	0.00	3,500.00	3,500.00
Total Other	**11,049.41**	**45,208.78**	**127,431.00**	**82,222.22**
Total Wells, Tanks, Infrastructure	**72,382.38**	**164,558.51**	**567,505.00**	**402,946.49**
Field Labor & Employer Taxes/Benefits				
Field Labor				
80010.01 Field - Utility Operator 1	3,055.00	13,719.00	47,840.00	34,121.00
80010.02 Field - Utility Operator 2	3,195.00	8,937.50	47,840.00	38,902.50
80010.03 Field - Utility Operator 3	5,600.00	22,404.38	72,800.00	50,395.62
80010.04 Field - Utility Operator 4	4,462.50	18,002.25	53,420.00	35,417.75
80010.10 Field - OT Expense	0.00	0.00	38,500.00	38,500.00
80010.12 Field - Utility Operator 12	4,305.00	16,275.50	47,840.00	31,564.50
80010.13 Field - Utility Operator 13	3,010.00	14,070.00	47,840.00	33,770.00
80010.14 Field - Utility Operator 14	5,996.43	25,781.59	69,126.00	43,344.41
80010.15 Field - Utility Operator 15	4,805.58	22,013.37	58,206.00	36,192.63
Total Field Labor	**34,429.51**	**141,203.59**	**483,412.00**	**342,208.41**
Field Employer Taxes & Benefits				
80009A Field - Employment Taxes-SS	2,002.90	9,159.85	35,288.00	26,128.15
80009B Field - Employment Taxes-Med	468.43	2,142.25	12,200.00	10,057.75

	October Actual	2024 YTD Actual	2024 Budget	Budget Remaining
80009C Field - Employment Taxes-FUTA	7.93	84.82	2,100.00	2,015.18
80009D Field - Employment Taxes-SUTA	12.07	90.79	1,500.00	1,409.21
80009E Field - Workmens Comp Insurance	653.85	2,615.41	10,000.00	7,384.59
80009F Field - Employer Insurance Benefit Liability	6,907.18	22,442.69	72,000.00	49,557.31
80009G.2 Field - Cont Education	0.00	(75.00)	0.00	75.00
80009H Field - Retirement Benefit Liability	596.00	2,063.28	7,000.00	4,936.72
80009I Field - HSA Benefit	666.56	2,332.96	6,500.00	4,167.04
Total Field Employer Taxes & Benefits	**11,314.92**	**40,857.05**	**146,588.00**	**105,730.95**
Total Field Labor & Employer Taxes/Benefits	**45,744.43**	**182,060.64**	**630,000.00**	**447,939.36**
Total Operations	**137,992.10**	**420,638.63**	**1,429,997.00**	**1,009,358.37**
Depreciation Expense				
Depreciation Expense-Operations				
80050 Depreciation Expense-Operations	56,387.18	226,061.68	630,000.00	403,938.32
Total Depreciation Expense-Operations	**56,387.18**	**226,061.68**	**630,000.00**	**403,938.32**
Depreciation Expense-Admin				
60030 Depreciation Expense-Admin	677.94	2,711.76	8,530.00	5,818.24
60030A Amortized Deferred Acq Charges	2,619.92	10,479.68	31,439.00	20,959.32
60030B Amortized Right-to-Use Leases	1,855.96	7,423.84	22,272.00	14,848.16
Total Depreciation Expense-Admin	**5,153.82**	**20,615.28**	**62,241.00**	**41,625.72**
Total Depreciation Expense	**61,541.00**	**246,676.96**	**692,241.00**	**445,564.04**
Total Operating expense	**252,188.51**	**880,708.28**	**2,757,238.00**	**1,876,529.72**
Total Income From Operations:	**426,637.91**	**561,139.29**	**988,777.00**	**427,637.71**
Non-Operating Items:				
Non-operating income				
50401 Accounting Credit	150.24	631.65	1,500.00	868.35
50403 Interest-Property Taxes	0.00	830.93	2,000.00	1,169.07
50409 Gain/loss from retired assets	(20,694.67)	(20,694.67)	0.00	20,694.67
50411 Restitution Payments	1,110.84	4,500.02	10,000.00	5,499.98
50412 Interest-Public Funds/WIFA Reserve Accounts	8,830.07	25,661.07	20,000.00	(5,661.07)
Total Non-operating income	**(10,603.52)**	**10,929.00**	**33,500.00**	**22,571.00**
Non-operating expense				
10111 Right-to-Use Lease Interest	153.05	647.55	1,728.00	1,080.45
Total Non-operating expense	**153.05**	**647.55**	**1,728.00**	**1,080.45**
Total Non-Operating Items:	**(10,756.57)**	**10,281.45**	**31,772.00**	**21,490.55**
Total Income or Expense	**415,881.34**	**571,420.74**	**1,020,549.00**	**449,128.26**