Pine-Strawberry Water Improvement District

Treasurer's Report

for the

January 25, 2024, Board Meeting

The following reports are provided with financial information for December 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
6306 W. Hardscrabble Mesa Rd, Pine, AZ 85544 PHONE (928) 476-4222 FAX (928) 472-4224
MAILING: PO Box 134, Pine, AZ 85544
WWW.PSWID.ORG

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE BALANCE SHEET - ACCRUAL BASIS
FOR THE SIX MONTHS ENDED DECEMBER 2022 AND 2023

		12/31/2022		12/31/2023
ASSETS				
Current Assets				
Cash in Bank - PNC Revenue Fund (Operations)		$2,065,236.42		-$116,954.33
Cash in Bank - PNC Revenue Fund (Sweep Account)		$0.00		$2,771,112.13
Cash in Bank - Chase Bank Gila County Warrant Account		61,057.12		161,524.64
Cash in Bank - PNC Restricted Customer Deposits		310,706.45		302,894.78
Cash in Bank - PNC Public Funds Checking-USDA		223,441.62		250,735.32
Cash in Bank - PNC Maintenance Reserve Fund		251,154.94		257,662.90
Cash in Bank - PNC WIFA Operations		168,353.92		263,099.74
Cash in Bank - PNC WIFA Reserve Fund		609,622.32		625,418.92
Petty Cash and Cash Drawer		400.00		400.00
Xpress Bill Pay Clearing		1,902.75		80,633.52
Total Cash & Cash Equivalents		$3,691,875.54		$4,596,527.62
Accounts Receivable - PSWID - Less Allowance for Bad Debts		199,262.85		206,946.33
Property Tax Receivable-Gila County		13,704.29		11,011.35
Total Receivables		212,967.14		217,957.68
Security Deposit - Admin Building Lease		$699.60		$699.60
Security Deposit - Alliant Gas		$200.00		$200.00
Prepaid Contract Services and Expenses		39,959.81		10,133.89
Inventory - Parts in Warehouse		295,349.26		428,517.66
Total Other Current Assets		$336,208.67		$439,551.15
Total Current Assets		$4,241,051.35		$5,254,036.45
Capital Assets				
Construction In Progress - PSWID		$210,937.55		$0.00
Construction In Progress - USDA		1,109,515.66		5,658,862.15
Total Work in Process		$1,320,453.21		$5,658,862.15
Property				
Land	$301,967.38		$300,758.09	
Buildings	367,903.50		389,697.72	
Leasehold Improvements	41,883.28		41,883.28	
Infrastructure-District	$5,537,542.74		$5,718,320.85	
Infrastructure, WIFA Infrastructure Projects	7,921,203.40		7,921,203.40	
Vehicles & Equipment	594,280.60		887,668.45	
Computer Hardware & Software	53,078.91		49,754.60	
Total Property	14,817,859.81		15,309,286.39	
Less: Accumulated Depreciation - District	-3,490,696.00		-3,592,268.71	
Less: Accumulated Depreciation- WIFA	-769,252.81		-1,106,220.61	
Total Accumulated Depreciation		-4,259,948.81		-4,698,489.32
		$10,557,911.00		$10,610,797.07
Total Capital Assets-Net		$11,878,364.21		$16,269,659.22
Other Assets				
Acquired Costs - Excess Goodwill-Net of Amortization		$833,125.40		$801,686.36
Right-to-Use Leases - Net of Amortization		61,983.71		40,132.13
Total Non-Current Assets		$895,109.11		$841,818.49
TOTAL ASSETS		$17,014,524.67		$22,365,514.16
LIABILITIES AND EQUITY				
Current Liabilities				
Accounts Payable		$107,845.65		$654,930.22
Compensated PTO		13,535.88		12,603.55
Refundable Customer Deposits		292,951.54		306,729.54
Sales Tax Payable		13,144.86		13,590.33
Retention Payable		0.00		101,550.40
WIFA-Interest & Finance Chgs Payable		70,847.45		77,942.66
Employee Insurance Due		0.00		175.19
Total Current Liabilities		$498,325.38		$1,167,521.89
Long Term Liabilities				
WIFA Note Payable		6,357,988.49		5,988,566.66
WIFA Design Loan Payable		946,006.33		1,254,592.60
USDA Note Payable		3,729,324.29		3,761,679.22
WIFA/USDA Construction Loan Payable		0.00		3,662,155.30
Right-to-Use Leases Payable		65,828.10		43,910.43
Total Notes Payable		11,099,147.21		14,710,904.21
TOTAL LIABILITIES		$11,597,472.59		$15,878,426.10
EQUITY				
Retained Earnings	$4,769,288.54		$5,764,436.86	
Net Income	647,763.54		722,651.20	
TOTAL EQUITY		5,417,052.08		6,487,088.06
TOTAL LIABILITIES & EQUITY		$17,014,524.67		$22,365,514.16

SUMMARY FROM PELORUS
BALANCE SHEETS

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT

COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS

FOR THE SIX MONTHS ENDED DECEMBER 31, 2022 AND 2023

	12/31/2022		12/31/2023		Notes
INCOME					
Revenues					
Water Fees	$1,257,310.97		$1,356,390.00		
Property Tax Levy	578,117.45		598,911.84		
Other Water Fees	27,613.03		71,211.77		
Miscellaneous Fees	12,724.20		9,433.44		
TOTAL REVENUE		$1,875,765.65		$2,035,947.05	
EXPENSES					
Other Administrative Expenses	$21,201.36		$23,915.32		
Outside Source Fees	29,803.36		34,242.73		
Administrative Office Expenses	37,053.96		40,342.29		
Administrative Labor Employer Taxes & Benefits	28,678.71		34,308.72		
Administrative Labor	93,979.24		107,632.86		
ADMINISTRATIVE EXPENSES		$210,716.63		$240,441.92	
ADMIN-Professional Fees & Insurance		44,901.58		65,395.01	1
TOTAL ADMINISTRATIVE EXPENSES		$255,618.21		$305,836.93	
OPERATIONS EXPENSES					
Outside/Professional Services	$16,831.71		$14,651.79		
Field Tools & Supplies	30,743.93		33,416.60		
Field Office Expenses	9,252.66		11,640.82		
Field Vehicle & Equipment	38,030.61		40,010.95		
Wells, Tanks & Infrastructure	238,065.83		218,847.51		
Field Labor	186,181.05		207,606.86		
Field Labor Employer Taxes & Benefits	53,029.60		62,004.24		
OPERATIONS EXPENSES		$572,135.39		$588,178.77	
TOTAL OPERATIONS EXPENSES		$827,753.60		$894,015.70	
Depreciation		$320,673.65		$340,834.94	
Depreciation & Amortization- Administrative		20,187.66		19,787.16	
Amortized Right-to-Use Leases		10,715.82		11,135.76	
TOTAL DEPRECIATION EXPENSE		$351,577.13		$371,757.86	
TOTAL EXPENSES		$1,179,330.73		$1,265,773.56	
NET INCOME FROM OPERATIONS		$696,434.92		$770,173.49	
OTHER INCOME/EXPENSE					
Other Income - Accounting Credit	$853.46		$925.92		
Other Income - Interest Property Taxes	1,329.96		1,320.13		
Other Income - Restitution Payments	6,549.62		6,720.00		2
Other Income - Public Funds/WIFA Reserve	6,198.09		43,084.85		
TOTAL OTHER INCOME		$14,931.13		$52,050.90	
Gain/Loss Disposal of Assets	-$3,895.00		$20,694.67		
WIFA Interest & Finance Charges	66,906.72		77,942.66		
Right-to-Use Leases Interest	1,364.36		935.86		
TOTAL OTHER EXPENSES		$64,376.08		$99,573.19	
TOTAL OTHER INCOME & EXPENSE		-$49,444.95		-$47,522.29	
NET INCOME		$646,989.97		$722,651.20	

1. Administrative Professional Fees include Audit Fees $22,500, Legal Fees $8,815 and Litigation Fees $34,080.

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 December 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	
November	$1,768,923	$856,936	$911,987	$1,336,601	
December	$851,574	$698,842	$152,732	$1,489,333	2
January					
February					
March					
April					
May					
June					
YTD 2022/2023	$5,599,068	$4,663,845	$935,223	$809,560	

Bank Account Presentation			
Reconciled Statement Balances	Beginning	Ending	Notes
PNC-Revenue Fund(Operations)	$459,916.10	-$116,954.33	
PNC-Operations (Sweep Account)	$2,125,011.43	$2,771,112.13	
Chase Bank - Warrant Account	$97,668.66	$161,524.64	
PNC-Public Funds Account	$250,151.06	$250,735.32	
PNC-Maintenance Reserve Fund	$257,062.50	$257,662.90	
PNC-WIFA Operations	$261,799.74	$263,099.74	
X-Press Bill Pay Transfer Account	$50,938.75	$80,633.52	
	$3,502,548.24	$3,667,813.92	1
Non-Restricted Account Balances			
	$303,979.32	$302,894.78	
PNC Bank - Security Deposit	$623,961.58	$625,418.92	
PNC-WIFA Reserve Account	$927,940.90	$928,313.70	
Restricted Account Balances	$4,430,489.14	$4,596,127.62	
Total Reconciled Balances			
	Beginning	Ending	
Bank Statement Balances	$25,132.00	$25,000.00	
PNC-Revenue Fund(Operations)	$2,125,011.43	$2,771,112.13	
PNC-Operations (Sweep Account)	$547,668.66	$161,524.64	
Chase Bank - Warrant Account	$250,151.06	$250,735.32	
PNC-Public Funds Account	$257,062.50	$257,662.90	
PNC-Maintenance Reserve Fund	$1,223,679.36	$811,829.03	
PNC-WIFA Operations	$49,892.90	$78,657.48	
X-Press Bill Pay Transfer Account	$4,478,597.91	$4,356,521.50	1
Non-Restricted Account Balances	$305,403.00	$303,546.02	
	$623,961.58	$625,418.92	
PNC Bank - Security Deposit	$929,364.58	$928,964.94	
PNC-WIFA Reserve Account			
Restricted Account Balances	$5,407,962.49	$5,285,486.44	
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 December 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
Amazon/Home Depot/Equipment	Various		Field Expenses	SB	$1,638.66			$6,991.23
Amazon/Microsoft/Simplisafe/Go Daddy	Various		Administrative Expenses	SB	$3,312.94			$10,304.17
E-Pay	11/14/2023					$5,352.57		$4,951.60
Balance Due 11/30/23 Per Spreadsheet								$4,951.60
Amazon/Home Depot/Equipment	Various		Field Expenses	SB	$192.93			$5,144.53
Amazon/Microsoft/Simplisafe/Go Daddy	Various		Administrative Expenses	SB	$498.45			$5,642.98
E-Pay	12/13/2023					$4,951.60		$691.38
Balance Due 12/31/23 Per Spreadsheet								$691.38

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 **12.31.2023**

Commercial Credit Card Expense Report

Transactions Posted

Date	Vendor	Description	Admin	Field	General Ledger
12/4	ADOT	Title Fee		4	80036.4
12/1	Amazon	Admin Supplies	32.91		60003.6
12/7	Stamps.com	Postage	50		60003.3
12/4	Amazon	Admin Supplies	59.1		60003.6
12/7	Simplisafe	Security	29.99		60001.5
12/1	Park P	Field Supplies		47.58	80040.3
12/6	Amazon	Field Supplies		28.77	80040.3
12/11	USPS	Postage	8.56		60003.3
12/7	Amazon	Small Equipment	23.44		60001.3
12/8	Amazon	Admin Supplies	79.85		60003.6
12/11	A Vinyl Destination	Logo Update		112.58	Note 1
12/12	Adobe	Software	147.21		60001.8
12/11	Stamps.com	Subscription	21.31		60003.4
12/12	Amazon	Admin Supplies	38.42		60003.6
12/12	Amazon	Small Equipment	7.66		60001.3
		Total	$ 498.45	$ 192.93	

Total All **$ 691.38**

GL	Vendor	Total Expense	Note
80036.206	A Vinyl Destination	22.51	
80036.201	A Vinyl Destination	22.51	
80036.203	A Vinyl Destination	22.51	
80036.205	A Vinyl Destination	22.51	
60001.5	A Vinyl Destination	22.54	
80036.4	ADOT	4	
60003.6	Amazon	210.28	
60003.3	Stamps.com	50	
60001.5	Simplisafe	29.99	
80040.3	Park P	47.58	
80040.3	Amazon	28.77	
60003.3	USPS	8.56	
60001.3	Amazon	31.1	
60001.8	Adobe	147.21	
60004.3	Stamps.com	21.31	
	Total	691.38	

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT					
Budget Report (CASH BASIS)					
			Fiscal Year to Date Thru 12/31/2023		
		Approved	Cash &	YTD	%
Revenue (Cash In)		FY 23/24	Revenue	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	$598,912	$367,103	38.0%
Customer Sales		$2,550,000	$1,356,390	$1,193,610	46.8%
Miscellaneous Revenues		$230,000	$80,645	$149,355	64.9%
WIFA Design Loan/USDA Projects		$1,335,000	$227,228	$1,107,772	83.0%
WIFA Construction Loan/USDA Projects		$16,000,000	$3,245,551	$12,754,449	79.7%
Potential Grants/Non-Revenue Funds		$500,000	$0	$500,000	100.0%
Sales Tax on Revenues		$168,300	$89,550	$78,750	46.8%
SUBTOTAL: CASH IN FLOWS		$21,749,315	$5,598,276	$16,151,039	
TOTAL REVENUE		$22,303,425	$6,152,386	$16,705,149	
Expenses (Cash Out)					
Operations		$450,000	$189,470	$260,530	57.9%
Field Labor & Burden		$630,000	$269,611	$360,389	57.2%
Administration-Removal of Current Year Leases		$555,000	$240,442	$314,558	56.7%
Administrative Professional Fees		$80,000	$65,395	$14,605	18.3%
Capital project/Repair		$935,045	$0	$935,045	100.0%
Infrastructure Repairs		$350,000	$154,430	$195,570	55.9%
Equipment Replacement		$300,000	$247,621	$52,379	17.5%
WIFA Design Loan/USDA Projects		$1,335,000	$89,504	$1,245,496	93.3%
WIFA Construction Loan/USDA Projects		$16,000,000	$2,863,272	$13,136,728	82.1%
Additional Potential Grants/Non-Revenue Funds		$500,000	$0	$500,000	100.0%
Debt Service/Building & Land Leases-Principal & Interest		$24,000	$12,000	$12,000	50.0%
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	$89,550	$78,750	46.8%
TOTAL CASH OUTFLOWS		$22,049,315	$4,663,053	$17,386,262	
Cash Carry Forward - Reserve Fund		$254,110	$254,110		$0
		$254,110	$254,110		$0
TOTAL EXPENSES INCLUDING RESERVES		$22,303,425	$4,917,163	$17,386,262	$0
Net Cash Position at Month End			$1,489,333		

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 2024	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	

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	30,794,360	6,520,376	5,797,701	7,045,143	43,140,651		462	3,273	Average		454	3257	*Average Meters Read
Total $$	$50,641.03	$43,531.29	$55,415.27	$99,367.38	$248,903.97	$248,903.97	2,770	19,636	Total	$ 183,569.82	4829	19541	*Total meters Read
July									% Zero of total				
gallons	5,156,385	1,408,974	1,417,403	1,691,035	9,673,797								
$$	$9,900.13	$10,792.76	$15,520.67	$27,783.72	$63,997.28	$63,997.28	371	3,261	11%	$ 47,620.84	303	3255	9%
August													
gallons	4,948,557	1,290,258	1,241,528	1,530,726	9,011,069								
$$	$9,501.16	$9,883.36	$13,594.69	$25,149.85	$58,129.06	$58,129.06	308	3,266	9%	$ 29,682.05	365	3261	11%
September													
gallons	4,445,306	837,460	737,460	997,223	7,017,969								
$$	$8,535.01	$6,415.04	$8,080.87	$16,384.39	$39,415.31	$39,415.31	387	3,270	12%	$ 37,357.01	351	3264	11%
October													
gallons	4,418,413	916,917	756,136	874,244	6,965,710								
$$	$8,483.54	$7,023.60	$8,279.68	$14,363.82	$38,150.64	$38,150.64	420	3,272	13%	$ 24,020.33	387	3259	12%
November													
gallons	3,978,726	683,432	529,672	629,752	5,821,582								
$$	$7,639.22	$5,235.10	$5,799.83	$10,346.84	$29,020.99	$29,020.99	490	3,271	15%	$ 24,933.85	488	3252	15%
December													
gallons	3,401,667	545,875	378,042	324,940	4,650,524								
$$	$6,530.97	$4,181.43	$4,139.53	$5,338.76	$20,190.69	$20,190.69	794	3,296	24%	$ 19,955.74	832	3250	26%
January													
gallons													
$$						$0.00							
February													
gallons													
$$						$0.00							
March													
gallons													
$$						$0.00							
April													
gallons													
$$						$0.00							
May													
gallons													
$$						$0.00							
June													
gallons													
$$						$0.00							

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	$159,168.43	$1,254,592.60	$1,245,407.40	

WIFA PSWID USDA PROJECTS FUNDING FY21 THRU FY2024 PROJECT NAME		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	$279,539.00	$173,832.90	$98,201.10	$272,034.00	$7,505.00	97.32%
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	$8,904.50	$267,785.47	$32,214.53	89.26%
Strawberry Ranch PZ Deep Well	2	$199,956.00	$194,100.00	$47,616.89	$51,695.33	$99,312.22	$94,787.78	51.17%
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	$1,398,941.56	$1,095,424.17	$159,168.43	$1,254,592.60	$151,774.64	89.68%

WIFA USDA CONSTRUCTION PROJECTS FUNDING FY22 thru FY27

Fiscal Year to Date Thru June 2024

Uses by Budget Item	PER APPROVED BUDGET	Disbursements To Date	Disbursements 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	$2,773,998.03	$3,662,155.30	$13,837,844.70

	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	$499,179.06	$500,659.31	$22,049.69
Cool Pines Phase A Waterline Replacement+Permit Fee+C/O's 1-4	$1,464,980.40	$486,229.57	$963,767.38	$1,449,996.95	$14,983.45
Woodland Heights Phase A, B & C Waterline Replacement+Amend #1	$2,680,715.00	$358,762.15	$983,820.28	$1,342,582.43	$1,338,132.57
White Oak/Cedar Meadows Waterline Replacement+Amendment #1+Permit Fee	$1,176,933.00	$1,422.50	$752.50	$2,175.00	$1,174,758.00
Milk Ranch Tank - Changed to Strawberry View 3 Tank	$275,825.00			$0.00	$275,825.00
Strawberry Deep Well	$1,799,606.00		$198,043.22	$198,043.22	$1,601,562.78
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	$2,645,562.44	$3,493,456.91	$12,239,267.49
Other Costs					
Legal Fees	$116,733.00	$7,834.66	$715.50	$8,550.16	$108,182.84
Inspection & Construction Management	$1,101,615.00	$32,428.14	$118,170.31	$150,598.45	$951,016.55
Administration	$15,000.00		$4,100.00	$4,100.00	$10,900.00
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	$128,435.59	$168,698.39	$2,301,149.61
Total Funding	$18,202,572.40	$888,157.27	$2,773,998.03	$3,662,155.30	$14,540,417.10

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	$30,725.00	$1,262.50	$274,739.00	$5,244,019.00	4.98%
6	Whispering Pines Waterline Replacement	$421,083.00	1	$205,959.55	$627,042.55	$69,807.80	$54,815.91	$448,115.00	$572,738.71	$54,303.84	91.34%
7	Cool Pines Phase A Waterline Replacement	$805,064.00	1	$767,547.72	$1,572,611.72	$949,906.69	$67,077.30	$543,912.64	$1,560,896.63	$11,715.09	99.26%
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	$86,374.92	$1,104,217.36	$1,994,094.58	$973,320.42	67.20%
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	$1,320.00	$0.00	$154,149.23	$1,180,833.77	22.52%
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	$240,313.13	$2,097,507.50	$4,556,618.15	$31,768,871.12	
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	$6,512.25	$0.00	$269,221.47	$30,778.53	89.74%
	USDA OTHER PROJECTS	$1,154,915.00		$0.00	$1,154,915.00	$262,709.22	$6,512.25	$0.00	$269,221.47	$885,693.53	
1	Strawberry Ranch PZ Deep Well	$1,959,571.00	2	$91,620.00	$2,051,191.00	$50,296.91	$64,811.07	$421,331.59	$536,439.57	$1,514,751.43	27.38%
		$1,959,571.00		$91,620.00	$2,051,191.00	$50,296.91	$64,811.07	$421,331.59	$536,439.57	$1,514,751.43	
	TOTAL PROJECTS	$37,797,097.00		$1,734,498.27	$15,226,916.27	$2,531,803.65	$311,636.45	$2,518,839.09	$5,362,279.19	$32,434,817.81	
	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	$4,100.00	$0.00	$7,850.00	$7,150.00	52.33%
	Program Management Fees	$1,316,768.00			$1,316,768.00	$145,726.63	$117,803.27	$0.00	$263,529.90	$1,053,238.10	20.01%
	USDA OTHER FEES	$6,648,501.00		$0.00	$6,648,501.00	$3,820,551.28	$122,300.77	$0.00	$3,942,852.05	$2,705,648.95	
	TOTAL PER USDA PROJECT SCHEDULE-ADJUSTED	$44,445,598.00		$1,734,498.27	$21,875,417.27	$6,352,354.93	$433,937.22	$2,518,839.09	$9,305,131.24	$35,140,466.76	
									$5,658,862.15	$35,140,466.76	

Pine-Strawberry WID
General Ledger for PSWID - 12/1/2023 to 12/31/2023

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account					**$459,916.10**
12/1/2023	APCK	Check # AutoEFT - ADP, LLC		315.24	459,600.86
12/1/2023	APCK	Check # 9673 - MADISON NATIONAL LIFE INS. CO, INC		282.70	459,318.16
12/1/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	50,576.91		509,895.07
12/1/2023	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	579.15		510,474.22
12/1/2023	DEP	Bank Deposit: 9964 - Operations - PNC	2,694.59		513,168.81
12/1/2023	DEP	Bank Deposit: 9965 - Operations - PNC	262.04		513,430.85
12/2/2023	DEP	Bank Deposit: 9967 - Operations - PNC	830.90		514,261.75
12/3/2023	DEP	Bank Deposit: 9971 - Operations - PNC	459.76		514,721.51
12/4/2023	DEP	Bank Deposit: 9974 - Operations - PNC	62.40		514,783.91
12/4/2023	DEP	Bank Deposit: 9975 - Operations - PNC	354.82		515,138.73
12/4/2023	DEP	Bank Deposit: 9977 - Operations - PNC	1,029.07		516,167.80
12/5/2023	APCK	Check # AutoEFT - XPRESS BILL PAY		1,513.71	514,654.09
12/5/2023	APCK	Check # AutoEFT - PAYMENTECH		1,423.09	513,231.00
12/5/2023	DEP	Bank Deposit: 10013 - Operations - PNC	802.75		514,033.75
12/5/2023	DEP	Bank Deposit: 10014 - Operations - PNC	878.35		514,912.10
12/5/2023	DEP	Bank Deposit: 10015 - Operations - PNC	127.80		515,039.90
12/6/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	9,916.08		524,955.98
12/6/2023	DEP	Bank Deposit: 10023 - Operations - PNC	766.18		525,722.16
12/6/2023	DEP	Bank Deposit: 10024 - Operations - PNC	4,766.75		530,488.91
12/6/2023	DEP	Bank Deposit: 10135 - Operations - PNC	137,600.00		668,088.91
12/7/2023	APCK	Check # EFT - US BANK VOYAGER FLEET SYSTEMS		2,681.97	665,406.94
12/7/2023	APCK	Check # EFT - ARIZONA DEPT OF REVENUE-TPT		14,054.34	651,352.60
12/7/2023	DEP	Bank Deposit: 10029 - Operations - PNC	1,065.00		652,417.60
12/7/2023	DEP	Bank Deposit: 10030 - Operations - PNC	60.00		652,477.60
12/7/2023	DEP	Bank Deposit: 10031 - Operations - PNC	3,665.02		656,142.62
12/7/2023	DEP	Bank Deposit: 10032 - Operations - PNC	1,542.83		657,685.45
12/7/2023	APCK	Check # AutoEFT - VERIZON		273.68	657,411.77
12/8/2023	APCK	Check # EFT - ADP, LLC		24,431.87	632,979.90
12/8/2023	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,181.87	631,798.03
12/8/2023	APCK	Check # EFT - HSA BANK		698.26	631,099.77
12/8/2023	DEP	Bank Deposit: 10037 - Operations - PNC	5,645.01		636,744.78
12/8/2023	DEP	Bank Deposit: 10038 - Operations - PNC	1,196.79		637,941.57
12/9/2023	DEP	Bank Deposit: 10043 - Operations - PNC	255.37		638,196.94
12/10/2023	DEP	Bank Deposit: 10045 - Operations - PNC	248.66		638,445.60
12/11/2023	APCK	Check # AutoEFT - ALLIANT GAS		91.46	638,354.14
12/11/2023	DEP	Bank Deposit: 10047 - Operations - PNC	7,001.19		645,355.33
12/11/2023	DEP	Bank Deposit: 10048 - Operations - PNC	1,967.19		647,322.52
12/12/2023	APCK	Check # 00095264 - On-Site Storage Solutions		4,491.00	642,831.52
12/12/2023	DEP	Bank Deposit: 10053 - Operations - PNC	425.87		643,257.39
12/12/2023	DEP	Bank Deposit: 10054 - Operations - PNC	791.88		644,049.27
12/12/2023	DEP	Bank Deposit: 10055 - Operations - PNC	1,244.10		645,293.37
12/13/2023	APCK	Check # EFT - PNC BANK - CORPORATE CARD		4,951.60	640,341.77
12/13/2023	APCK	Check # EFT - THE HARTFORD		7,363.00	632,978.77
12/13/2023	APCK	Check # EFT - GREAT AMERICA FINANCIAL SERVICES		209.89	632,768.88
12/13/2023	APCK	Check # EFT - HOME DEPOT		2,012.29	630,756.59
12/13/2023	DEP	Bank Deposit: 10060 - Operations - PNC	496.95		631,253.54
12/13/2023	DEP	Bank Deposit: 10061 - Operations - PNC	2,902.71		634,156.25
12/14/2023	DEP	Bank Deposit: 10066 - Operations - PNC	198.94		634,355.19
12/14/2023	DEP	Bank Deposit: 10067 - Operations - PNC	2,058.03		636,413.22
12/14/2023	DEP	Bank Deposit: 10068 - Operations - PNC	990.74		637,403.96
12/15/2023	APCK	Check # AutoEFT - ADP, LLC		171.66	637,232.30
12/15/2023	APCK	Check # 9675 - Blakley, Michael		172.84	637,059.46
12/15/2023	APCK	Check # 9676 - FREEDOM MAILING SERVICES, INC		1,471.25	635,588.21
12/15/2023	APCK	Check # 9677 - GRIFFIN'S PROPANE, INC.		614.77	634,973.44
12/15/2023	APCK	Check # 9678 - HAROLD MYERS, CAROLYN RIDLEY &		219.94	634,753.50
12/15/2023	APCK	Check # 9679 - HOMESERVE USA - ATTN: BRIAN NELL		6,806.70	627,946.80
12/15/2023	APCK	Check # 9680 - INNER BASIN ENVIRONMENTAL, LLC		225.00	627,721.80
12/15/2023	APCK	Check # 9681 - LEVELCON-MICRO DESIGN, INC		140.00	627,581.80
12/15/2023	APCK	Check # 9682 - LEWUS ELECTRIC COMPANY, INC		689.08	626,892.72
12/15/2023	APCK	Check # 9683 - MID-STATE ASPHALT SERVICES, LLC		4,093.38	622,799.34
12/15/2023	APCK	Check # 9684 - MOYES SELLERS & HENDRICKS		5,198.00	617,601.34
12/15/2023	APCK	Check # 9685 - PAYSON CONCRETE & MATERIALS, INC		2,154.18	615,447.16
12/15/2023	APCK	Check # 9686 - PPLSI		25.70	615,421.46
12/15/2023	APCK	Check # 9687 - PRUDENTIAL OVERALL SUPPLY		455.89	614,965.57
12/15/2023	APCK	Check # 9688 - RECYCLING & LANDFILL MGMT		296.94	614,668.63
12/15/2023	APCK	Check # 9689 - ROY HAUGHT EXCAVATING, INC		116.23	614,552.40
12/15/2023	APCK	Check # 9690 - RURAL ARIZONA GROUP HEALTH TRUST		13,167.92	601,384.48
12/15/2023	APCK	Check # 9691 - SIMPLIFIED NETWORKS		154.56	601,229.92
12/15/2023	APCK	Check # 9692 - SMARTSYSTEMS, INC		4,894.59	596,335.33
12/15/2023	APCK	Check # 9693 - STEVE MITCHELL		2,000.00	594,335.33
12/15/2023	APCK	Check # 9694 - TRAFFICADE SERVICE LLC		3,780.66	590,554.67

Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
12/15/2023	APCK	Check # 9695 - Uncle Tom's		52.00	590,502.67
12/15/2023	APCK	Check # 9696 - SOLITUDE TRAILS DWID		272.76	590,229.91
12/15/2023	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	19,556.17		609,786.08
12/15/2023	DEP	Bank Deposit: 10076 - Operations - PNC	737.00		610,523.08
12/15/2023	DEP	Bank Deposit: 10077 - Operations - PNC	1,904.39		612,427.47
12/15/2023	APCK	Check # EFT - QUEST DIAGNOSTICS		34.65	612,392.82
12/16/2023	DEP	Bank Deposit: 10082 - Operations - PNC	126.26		612,519.08
12/17/2023	DEP	Bank Deposit: 10084 - Operations - PNC	135.82		612,654.90
12/18/2023	APCK	Check # AutoEFT - CENTURY LINK		394.28	612,260.62
12/18/2023	DEP	Bank Deposit: 10086 - Operations - PNC	87.00		612,347.62
12/18/2023	DEP	Bank Deposit: 10171 - Operations - PNC	4,582.22		616,929.84
12/18/2023	DEP	Bank Deposit: 10172 - Operations - PNC	741.83		617,671.67
12/19/2023	DEP	Bank Deposit: 10090 - Operations - PNC	64.80		617,736.47
12/19/2023	DEP	Bank Deposit: 10092 - Operations - PNC	692.31		618,428.78
12/19/2023	DEP	Bank Deposit: 10173 - Operations - PNC	1,372.58		619,801.36
12/19/2023	DEP	Bank Deposit: 10174 - Operations - PNC	1,435.78		621,237.14
12/19/2023	DEP	Bank Deposit: 10175 - Operations - PNC	54.34		621,291.48
12/20/2023	DEP	Bank Deposit: 10097 - Operations - PNC	140.00		621,431.48
12/20/2023	DEP	Bank Deposit: 10098 - Operations - PNC	2,870.00		624,301.48
12/20/2023	DEP	Bank Deposit: 10099 - Operations - PNC	5,615.21		629,916.69
12/21/2023	APCK	Check # EFT - APS		11,142.29	618,774.40
12/21/2023	DEP	Bank Deposit: 10104 - Operations - PNC	4,961.48		623,735.88
12/21/2023	DEP	Bank Deposit: 10105 - Operations - PNC	1,662.72		625,398.60
12/22/2023	DEP	Bank Deposit: 10110 - Operations - PNC	64.57		625,463.17
12/22/2023	DEP	Bank Deposit: 10111 - Operations - PNC	1,144.48		626,607.65
12/22/2023	DEP	Bank Deposit: 10112 - Operations - PNC	3,556.38		630,164.03
12/22/2023	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,358.54	628,805.49
12/22/2023	APCK	Check # EFT - HSA BANK		698.26	628,107.23
12/22/2023	APCK	Check # EFT - ADP, LLC		25,773.66	602,333.57
12/23/2023	DEP	Bank Deposit: 10117 - Operations - PNC	2,789.59		605,123.16
12/24/2023	DEP	Bank Deposit: 10176 - Operations - PNC	4,204.41		609,327.57
12/24/2023	DEP	Bank Deposit: 10177 - Operations - PNC	64.57		609,392.14
12/25/2023	APCK	Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		227.54	609,164.60
12/25/2023	DEP	Bank Deposit: 10121 - Operations - PNC	48,660.81		657,825.41
12/26/2023	DEP	Bank Deposit: 10123 - Operations - PNC	603.07		658,428.48
12/27/2023	DEP	Bank Deposit: 10128 - Operations - PNC	161.28		658,589.76
12/27/2023	DEP	Bank Deposit: 10129 - Operations - PNC	2,371.33		660,961.09
12/27/2023	DEP	Bank Deposit: 10130 - Operations - PNC	2,933.24		663,894.33
12/27/2023	DEP	Bank Deposit: 10131 - Operations - PNC	1,506.95		665,401.28
12/28/2023	APCK	Check # EFT - HOME DEPOT		2,734.32	662,666.96
12/28/2023	DEP	Bank Deposit: 10142 - Operations - PNC	171.21		662,838.17
12/28/2023	DEP	Bank Deposit: 10143 - Operations - PNC	327.74		663,165.91
12/28/2023	DEP	Bank Deposit: 10144 - Operations - PNC	421.41		663,587.32
12/29/2023	APCK	Check # AutoEFT - ADP, LLC		171.66	663,415.66
12/29/2023	APCK	Check # AutoEFT - ADP, LLC		46.06	663,369.60
12/29/2023	APCK	Check # 9698 - A BETTER CONNECTION		204.32	663,165.28
12/29/2023	APCK	Check # 9699 - AETNA LIFE INSURANCE COMPANY		147.08	663,018.20
12/29/2023	APCK	Check # 9700 - BETTS, PAUL		319.83	662,698.37
12/29/2023	APCK	Check # 9701 - Cerna, Alonso J		30.00	662,668.37
12/29/2023	APCK	Check # 9702 - Dynamic Web Shop - Mike McClellan		229.17	662,439.20
12/29/2023	APCK	Check # 9703 - Humphry, Brian		26.80	662,412.40
12/29/2023	APCK	Check # 9704 - LEWUS ELECTRIC COMPANY, INC		750.00	661,662.40
12/29/2023	APCK	Check # 9705 - PAYSON CARQUEST		328.09	661,334.31
12/29/2023	APCK	Check # 9706 - RHINO CONTRACTING LLC		137,600.00	523,734.31
12/29/2023	APCK	Check # 9707 - VALLEY IMAGING SOLUTIONS		203.78	523,530.53
12/29/2023	DEP	Bank Deposit: 10148 - Operations - PNC	440.12		523,970.65
12/30/2023	APCK	Check # AutoEFT - WASTE MANAGEMENT OF ARIZONA, INC.		183.82	523,786.83
12/30/2023	DEP	Bank Deposit: 10155 - Operations - PNC	93.30		523,880.13
12/31/2023	APCK	Check # AutoEFT - OPTIMUM Business		190.59	523,689.54
12/31/2023	BKTR	Bank Transfer to MM Sweep - PNC		724,915.23	(201,225.69)
12/31/2023	BKTR	Bank Transfer from MM Sweep - PNC	85,453.66		(115,772.03)
12/31/2023	BREE	Operations - PNC - Account Analysis Fee		1,182.30	(116,954.33)
			$445,171.86	**($1,022,042.29)**	**($116,954.33)**
10001 - Gila County Warrant Acct Chase					**$97,668.66**
12/31/2023	DEP	Bank Deposit: 10187 - Gila County Warrant Acct - Chase	61,787.32		159,455.98
12/31/2023	DEP	Bank Deposit: 10188 - Gila County Warrant Acct - Chase	1,990.92		161,446.90
12/31/2023	DEP	Bank Deposit: 10189 - Gila County Warrant Acct - Chase	77.74		161,524.64
			$63,855.98		**$161,524.64**

Account Date	Code	Description	Debit	Credit	Balance
10003 - PNC-Restricted Cust. Sec Dep					**$303,979.32**
12/1/2023	BKTR	Bank Transfer to Operations - PNC		579.15	303,400.17
12/15/2023	APCK	Check # 3043 - LIU, DAFFNEY		77.01	303,323.16
12/15/2023	APCK	Check # 3044 - MAZZELLA, DEBORAH		72.27	303,250.89
12/15/2023	APCK	Check # 3045 - NATHAN FORKNER, SUZANNE PARKER		67.32	303,183.57
12/29/2023	APCK	Check # 3046 - DRAPER, JOE		110.91	303,072.66
12/29/2023	APCK	Check # 3047 - GROUP LLC, GOOD NEWS		25.69	303,046.97
12/29/2023	APCK	Check # 3048 - VANZILE, CONNIE J.		108.90	302,938.07
12/29/2023	APCK	Check # 3049 - WOHLFELD, JAY		43.29	302,894.78
				($1,084.54)	**$302,894.78**
10005 - Petty Cash					**$200.00**
10006 - Cash Drawer					**$200.00**
10007 - PNC-Public Funds Interest Checking-USDA					**$250,151.06**
12/31/2023	BREE	USDA Public Funds PNC - Interest Earned	584.26		250,735.32
			$584.26		**$250,735.32**
10008 - PNC-MM Sweep Acct					**$2,125,011.43**
12/31/2023	BKTR	Bank Transfer from Operations - PNC	724,915.23		2,849,926.66
12/31/2023	BKTR	Bank Transfer to Operations - PNC		85,453.66	2,764,473.00
12/31/2023	BREE	MM Sweep - PNC - Interest Earned	6,639.13		2,771,112.13
			$731,554.36	**($85,453.66)**	**$2,771,112.13**
10011 - PNC-MM-Reserve Funds Acct					**$257,062.50**
12/31/2023	BREE	MM Reserve Accnt - PNC - Interest Earned	600.40		257,662.90
			$600.40		**$257,662.90**
10014 - PNC-WIFA Operations Accnt					**$261,799.74**
12/29/2023	DEP	Bank Deposit: 10159 - WIFA Operations Accnt	6,488.35		268,288.09
12/29/2023	DEP	Bank Deposit: 10160 - WIFA Operations Accnt	543,540.94		811,829.03
12/29/2023	APCK	Check # 1469 - EUSI, LLC		40,612.98	771,216.05
12/29/2023	APCK	Check # 1470 - GEO-LOGIC ASSOCIATES		3,866.60	767,349.45
12/29/2023	APCK	Check # 1471 - GEO-LOGIC ASSOCIATES		969.25	766,380.20
12/29/2023	APCK	Check # 1472 - GEO-LOGIC ASSOCIATES		745.25	765,634.95
12/29/2023	APCK	Check # 1473 - KP VENTURES WELL DRILLING & PUMP CO, LLC		196,169.47	569,465.48
12/29/2023	APCK	Check # 1474 - MOUNTAIN HIGH EXCAVATING, LLC		262,850.15	306,615.33
12/29/2023	APCK	Check # 1475 - SUNRISE ENGINEERING, INC		31,053.09	275,562.24
12/29/2023	APCK	Check # 1476 - SUNRISE ENGINEERING, INC		482.75	275,079.49
12/29/2023	APCK	Check # 1477 - SUNRISE ENGINEERING, INC		370.00	274,709.49
12/29/2023	APCK	Check # 1478 - SUNRISE ENGINEERING, INC		1,393.75	273,315.74
12/29/2023	APCK	Check # 1479 - SUNRISE ENGINEERING, INC		7,039.50	266,276.24
12/29/2023	APCK	Check # 1480 - SUNRISE ENGINEERING, INC		3,176.50	263,099.74
			$550,029.29	**($548,729.29)**	**$263,099.74**
10015 - PNC-WIFA Reserve Restricted Accnt					**$623,961.58**
12/31/2023	BREE	WIFA Reserve Accnt - Interest Earned	1,457.34		625,418.92
			$1,457.34		**$625,418.92**
10100 - Xpress Bill Pay Clearing					**$50,938.75**
12/1/2023	BKTR	Bank Transfer to Operations - PNC		50,576.91	361.84
12/1/2023	DEP	Bank Deposit: 9966 - Xpress Bill Pay - Clearing	2,184.80		2,546.64
12/2/2023	DEP	Bank Deposit: 9968 - Xpress Bill Pay - Clearing	755.99		3,302.63
12/3/2023	DEP	Bank Deposit: 9972 - Xpress Bill Pay - Clearing	344.95		3,647.58
12/4/2023	DEP	Bank Deposit: 9978 - Xpress Bill Pay - Clearing	2,049.12		5,696.70
12/5/2023	DEP	Bank Deposit: 10016 - Xpress Bill Pay - Clearing	674.68		6,371.38
12/5/2023	DEP	Bank Deposit: 10017 - Xpress Bill Pay - Clearing	2,187.18		8,558.56
12/5/2023	DEP	Bank Deposit: 10018 - Xpress Bill Pay - Clearing	1,151.71		9,710.27
12/5/2023	DEP	Bank Deposit: 10019 - Xpress Bill Pay - Clearing	205.81		9,916.08
12/6/2023	BKTR	Bank Transfer to Operations - PNC		9,916.08	0.00
12/6/2023	DEP	Bank Deposit: 10025 - Xpress Bill Pay - Clearing	1,064.34		1,064.34
12/6/2023	DEP	Bank Deposit: 10026 - Xpress Bill Pay - Clearing	1,639.53		2,703.87
12/6/2023	DEP	Bank Deposit: 10027 - Xpress Bill Pay - Clearing	1,071.23		3,775.10
12/6/2023	DEP	Bank Deposit: 10028 - Xpress Bill Pay - Clearing	571.14		4,346.24
12/7/2023	DEP	Bank Deposit: 10033 - Xpress Bill Pay - Clearing	366.37		4,712.61
12/7/2023	DEP	Bank Deposit: 10034 - Xpress Bill Pay - Clearing	2,220.89		6,933.50
12/7/2023	DEP	Bank Deposit: 10035 - Xpress Bill Pay - Clearing	992.89		7,926.39
12/7/2023	DEP	Bank Deposit: 10036 - Xpress Bill Pay - Clearing	388.65		8,315.04
12/8/2023	DEP	Bank Deposit: 10039 - Xpress Bill Pay - Clearing	1,032.30		9,347.34
12/8/2023	DEP	Bank Deposit: 10040 - Xpress Bill Pay - Clearing	1,060.38		10,407.72
12/8/2023	DEP	Bank Deposit: 10041 - Xpress Bill Pay - Clearing	885.07		11,292.79
12/8/2023	DEP	Bank Deposit: 10042 - Xpress Bill Pay - Clearing	398.84		11,691.63
12/9/2023	DEP	Bank Deposit: 10044 - Xpress Bill Pay - Clearing	127.14		11,818.77

Account Date	Code	Description	Debit	Credit	Balance
10100 - Xpress Bill Pay Clearing (continued)					
12/10/2023	DEP	Bank Deposit: 10046 - Xpress Bill Pay - Clearing	320.98		12,139.75
12/11/2023	DEP	Bank Deposit: 10049 - Xpress Bill Pay - Clearing	416.58		12,556.33
12/11/2023	DEP	Bank Deposit: 10050 - Xpress Bill Pay - Clearing	750.53		13,306.86
12/11/2023	DEP	Bank Deposit: 10051 - Xpress Bill Pay - Clearing	1,022.13		14,328.99
12/11/2023	DEP	Bank Deposit: 10052 - Xpress Bill Pay - Clearing	543.25		14,872.24
12/12/2023	DEP	Bank Deposit: 10056 - Xpress Bill Pay - Clearing	408.71		15,280.95
12/12/2023	DEP	Bank Deposit: 10057 - Xpress Bill Pay - Clearing	1,096.98		16,377.93
12/12/2023	DEP	Bank Deposit: 10058 - Xpress Bill Pay - Clearing	828.12		17,206.05
12/12/2023	DEP	Bank Deposit: 10059 - Xpress Bill Pay - Clearing	200.36		17,406.41
12/13/2023	DEP	Bank Deposit: 10062 - Xpress Bill Pay - Clearing	582.15		17,988.56
12/13/2023	DEP	Bank Deposit: 10063 - Xpress Bill Pay - Clearing	1,154.08		19,142.64
12/13/2023	DEP	Bank Deposit: 10064 - Xpress Bill Pay - Clearing	213.91		19,356.55
12/13/2023	DEP	Bank Deposit: 10065 - Xpress Bill Pay - Clearing	199.62		19,556.17
12/14/2023	DEP	Bank Deposit: 10069 - Xpress Bill Pay - Clearing	285.96		19,842.13
12/14/2023	DEP	Bank Deposit: 10070 - Xpress Bill Pay - Clearing	930.23		20,772.36
12/14/2023	DEP	Bank Deposit: 10071 - Xpress Bill Pay - Clearing	248.89		21,021.25
12/14/2023	DEP	Bank Deposit: 10072 - Xpress Bill Pay - Clearing	131.67		21,152.92
12/15/2023	BKTR	Bank Transfer to Operations - PNC		19,556.17	1,596.75
12/15/2023	DEP	Bank Deposit: 10078 - Xpress Bill Pay - Clearing	843.45		2,440.20
12/15/2023	DEP	Bank Deposit: 10079 - Xpress Bill Pay - Clearing	1,137.53		3,577.73
12/15/2023	DEP	Bank Deposit: 10080 - Xpress Bill Pay - Clearing	323.24		3,900.97
12/15/2023	DEP	Bank Deposit: 10081 - Xpress Bill Pay - Clearing	75.00		3,975.97
12/16/2023	DEP	Bank Deposit: 10083 - Xpress Bill Pay - Clearing	250.89		4,226.86
12/17/2023	DEP	Bank Deposit: 10085 - Xpress Bill Pay - Clearing	392.93		4,619.79
12/18/2023	DEP	Bank Deposit: 10088 - Xpress Bill Pay - Clearing	340.52		4,960.31
12/18/2023	DEP	Bank Deposit: 10089 - Xpress Bill Pay - Clearing	1,426.93		6,387.24
12/19/2023	DEP	Bank Deposit: 10093 - Xpress Bill Pay - Clearing	396.91		6,784.15
12/19/2023	DEP	Bank Deposit: 10094 - Xpress Bill Pay - Clearing	1,458.94		8,243.09
12/19/2023	DEP	Bank Deposit: 10095 - Xpress Bill Pay - Clearing	440.62		8,683.71
12/19/2023	DEP	Bank Deposit: 10096 - Xpress Bill Pay - Clearing	62.00		8,745.71
12/20/2023	DEP	Bank Deposit: 10100 - Xpress Bill Pay - Clearing	6,276.97		15,022.68
12/20/2023	DEP	Bank Deposit: 10101 - Xpress Bill Pay - Clearing	2,345.30		17,367.98
12/20/2023	DEP	Bank Deposit: 10102 - Xpress Bill Pay - Clearing	332.92		17,700.90
12/20/2023	DEP	Bank Deposit: 10103 - Xpress Bill Pay - Clearing	124.47		17,825.37
12/21/2023	DEP	Bank Deposit: 10106 - Xpress Bill Pay - Clearing	1,589.93		19,415.30
12/21/2023	DEP	Bank Deposit: 10107 - Xpress Bill Pay - Clearing	1,547.77		20,963.07
12/21/2023	DEP	Bank Deposit: 10108 - Xpress Bill Pay - Clearing	697.31		21,660.38
12/21/2023	DEP	Bank Deposit: 10109 - Xpress Bill Pay - Clearing	193.01		21,853.39
12/22/2023	DEP	Bank Deposit: 10113 - Xpress Bill Pay - Clearing	3,797.92		25,651.31
12/22/2023	DEP	Bank Deposit: 10114 - Xpress Bill Pay - Clearing	4,302.46		29,953.77
12/22/2023	DEP	Bank Deposit: 10115 - Xpress Bill Pay - Clearing	1,760.67		31,714.44
12/22/2023	DEP	Bank Deposit: 10116 - Xpress Bill Pay - Clearing	441.12		32,155.56
12/23/2023	DEP	Bank Deposit: 10118 - Xpress Bill Pay - Clearing	4,169.50		36,325.06
12/24/2023	DEP	Bank Deposit: 10120 - Xpress Bill Pay - Clearing	4,370.97		40,696.03
12/25/2023	DEP	Bank Deposit: 10122 - Xpress Bill Pay - Clearing	36,166.17		76,862.20
12/26/2023	DEP	Bank Deposit: 10124 - Xpress Bill Pay - Clearing	330.34		77,192.54
12/26/2023	DEP	Bank Deposit: 10125 - Xpress Bill Pay - Clearing	310.80		77,503.34
12/26/2023	DEP	Bank Deposit: 10126 - Xpress Bill Pay - Clearing	129.06		77,632.40
12/26/2023	DEP	Bank Deposit: 10127 - Xpress Bill Pay - Clearing	61.65		77,694.05
12/27/2023	DEP	Bank Deposit: 10132 - Xpress Bill Pay - Clearing	541.61		78,235.66
12/27/2023	DEP	Bank Deposit: 10133 - Xpress Bill Pay - Clearing	495.09		78,730.75
12/27/2023	DEP	Bank Deposit: 10134 - Xpress Bill Pay - Clearing	195.58		78,926.33
12/28/2023	DEP	Bank Deposit: 10145 - Xpress Bill Pay - Clearing	293.60		79,219.93
12/28/2023	DEP	Bank Deposit: 10146 - Xpress Bill Pay - Clearing	469.91		79,689.84
12/28/2023	DEP	Bank Deposit: 10147 - Xpress Bill Pay - Clearing	62.00		79,751.84
12/29/2023	DEP	Bank Deposit: 10149 - Xpress Bill Pay - Clearing	294.45		80,046.29
12/29/2023	DEP	Bank Deposit: 10150 - Xpress Bill Pay - Clearing		61.43	79,984.86
12/29/2023	DEP	Bank Deposit: 10151 - Xpress Bill Pay - Clearing		207.42	79,777.44
12/29/2023	DEP	Bank Deposit: 10152 - Xpress Bill Pay - Clearing	282.37		80,059.81
12/29/2023	DEP	Bank Deposit: 10153 - Xpress Bill Pay - Clearing	507.71		80,567.52
12/29/2023	DEP	Bank Deposit: 10154 - Xpress Bill Pay - Clearing	66.00		80,633.52
			$110,012.78	**($80,318.01)**	**$80,633.52**
10107 - WIFA Interest					**$0.00**
12/31/2023	JE	551 - WIFA Loan Interest & Fees	18,085.47		18,085.47
			$18,085.47		**$18,085.47**
10108 - WIFA Finance Charges					**$0.00**
12/31/2023	JE	551 - WIFA Loan Interest & Fees	44,914.25		44,914.25
			$44,914.25		**$44,914.25**

Account Date	Code	Description	Debit	Credit	Balance
10111 - Right-to-Use Lease Interest					**$794.68**
12/15/2023	LTDP	Building Lease	119.11		913.79
12/15/2023	LTDP	Land Lease	22.07		935.86
			$141.18		**$935.86**
10112 - WIFA INTERIM - Interest					**$0.00**
12/31/2023	JE	549 - Design Loan Interest - 20-12 USDA INTERIM FINANCING	5,912.65		5,912.65
12/31/2023	JE	550 - Construction Loan Interest - 20-12 USDA INTERIM FINANCING	9,030.29		14,942.94
			$14,942.94		**$14,942.94**
12000 - Undeposited Receipts					**$0.00**
12/1/2023	CPMT	Receipting: Billing Account Payments	5,141.43		5,141.43
12/1/2023	DEP	Bank Deposits		5,141.43	0.00
12/2/2023	CPMT	Receipting: Billing Account Payments	1,586.89		1,586.89
12/2/2023	DEP	Bank Deposits		1,586.89	0.00
12/3/2023	CPMT	Receipting: Billing Account Payments	804.71		804.71
12/3/2023	DEP	Bank Deposits		804.71	0.00
12/4/2023	CPMT	Receipting: Billing Account Payments	3,495.41		3,495.41
12/4/2023	DEP	Bank Deposits		3,495.41	0.00
12/5/2023	CPMT	Receipting: Billing Account Payments	6,028.28		6,028.28
12/5/2023	DEP	Bank Deposits		6,028.28	0.00
12/6/2023	CPMT	Receipting: Billing Account Payments	9,879.17		9,879.17
12/6/2023	DEP	Bank Deposits		147,479.17	(137,600.00)
12/6/2023	NBPT	Receipting - Non-Billed Payments	137,600.00		0.00
12/7/2023	CPMT	Receipting: Billing Account Payments	9,236.65		9,236.65
12/7/2023	NBPT	Receipting - Non-Billed Payments	1,065.00		10,301.65
12/7/2023	DEP	Bank Deposits		10,301.65	0.00
12/8/2023	CPMT	Receipting: Billing Account Payments	10,218.39		10,218.39
12/8/2023	DEP	Bank Deposits		10,218.39	0.00
12/9/2023	CPMT	Receipting: Billing Account Payments	382.51		382.51
12/9/2023	DEP	Bank Deposits		382.51	0.00
12/10/2023	CPMT	Receipting: Billing Account Payments	569.64		569.64
12/10/2023	DEP	Bank Deposits		569.64	0.00
12/11/2023	CPMT	Receipting: Billing Account Payments	11,700.87		11,700.87
12/11/2023	DEP	Bank Deposits		11,700.87	0.00
12/12/2023	CPMT	Receipting: Billing Account Payments	4,996.02		4,996.02
12/12/2023	DEP	Bank Deposits		4,996.02	0.00
12/13/2023	CPMT	Receipting: Billing Account Payments	5,549.42		5,549.42
12/13/2023	DEP	Bank Deposits		5,549.42	0.00
12/14/2023	CPMT	Receipting: Billing Account Payments	4,844.46		4,844.46
12/14/2023	DEP	Bank Deposits		4,844.46	0.00
12/15/2023	CPMT	Receipting: Billing Account Payments	5,020.61		5,020.61
12/15/2023	DEP	Bank Deposits		5,020.61	0.00
12/16/2023	CPMT	Receipting: Billing Account Payments	377.15		377.15
12/16/2023	DEP	Bank Deposits		377.15	0.00
12/17/2023	CPMT	Receipting: Billing Account Payments	528.75		528.75
12/17/2023	DEP	Bank Deposits		528.75	0.00
12/18/2023	CPMT	Receipting: Billing Account Payments	7,178.50		7,178.50
12/18/2023	DEP	Bank Deposits		7,178.50	0.00
12/19/2023	CPMT	Receipting: Billing Account Payments	4,488.16		4,488.16
12/19/2023	NBPT	Receipting - Non-Billed Payments	1,490.12		5,978.28
12/19/2023	DEP	Bank Deposits		5,978.28	0.00
12/20/2023	CPMT	Receipting: Billing Account Payments	17,704.87		17,704.87
12/20/2023	DEP	Bank Deposits		17,704.87	0.00
12/21/2023	CPMT	Receipting: Billing Account Payments	10,652.22		10,652.22
12/21/2023	DEP	Bank Deposits		10,652.22	0.00
12/22/2023	CPMT	Receipting: Billing Account Payments	15,067.60		15,067.60
12/22/2023	DEP	Bank Deposits		15,067.60	0.00
12/23/2023	CPMT	Receipting: Billing Account Payments	6,959.09		6,959.09
12/23/2023	DEP	Bank Deposits		6,959.09	0.00
12/24/2023	CPMT	Receipting: Billing Account Payments	8,639.95		8,639.95
12/24/2023	DEP	Bank Deposits		8,639.95	0.00
12/25/2023	CPMT	Receipting: Billing Account Payments	84,826.98		84,826.98
12/25/2023	DEP	Bank Deposits		84,826.98	0.00
12/26/2023	CPMT	Receipting: Billing Account Payments	1,434.92		1,434.92
12/26/2023	DEP	Bank Deposits		1,434.92	0.00
12/27/2023	CPMT	Receipting: Billing Account Payments	5,271.84		5,271.84
12/27/2023	NBPT	Receipting - Non-Billed Payments	2,933.24		8,205.08
12/27/2023	DEP	Bank Deposits		8,205.08	0.00
12/28/2023	CPMT	Receipting: Billing Account Payments	1,745.87		1,745.87
12/28/2023	DEP	Bank Deposits		1,745.87	0.00
12/29/2023	CPMT	Receipting: Billing Account Payments	1,321.80		1,321.80

Pine-Strawberry WID
Standard Financial Report
PSWID - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	December Actual	2024 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	(576,870.43)	(116,954.33)
10001 Gila County Warrant Acct Chase	63,855.98	161,524.64
10003 PNC-Restricted Cust. Sec Dep	(1,084.54)	302,894.78
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-Public Funds Interest Checking-USDA	584.26	250,735.32
10008 PNC-MM Sweep Acct	646,100.70	2,771,112.13
10011 PNC-MM-Reserve Funds Acct	600.40	257,662.90
10014 PNC-WIFA Operations Accnt	1,300.00	263,099.74
10015 PNC-WIFA Reserve Restricted Accnt	1,457.34	625,418.92
10100 Xpress Bill Pay Clearing	29,694.77	80,633.52
Total Cash and cash equivalents	**165,638.48**	**4,596,527.62**
Receivables		
12006 Accounts Receivable	(690.42)	211,748.66
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(1,990.92)	11,011.35
Total Receivables	**(2,681.34)**	**217,957.68**
Other current assets		
14001 Security Dep Admin Bldg Lease	0.00	699.60
14002 Security Dep Alliant Gas	0.00	200.00
14004 Prepaid Expenses	4,255.27	10,133.89
16000 Inventory-Parts in Warehouse	0.00	428,517.66
Total Other current assets	**4,255.27**	**439,551.15**
Total Current Assets	**167,212.41**	**5,254,036.45**
Non-Current Assets		
Capital assets		
Work in Process		
16030 USDA Construction in Progress	558,253.28	5,658,862.15
Total Work in Process	**558,253.28**	**5,658,862.15**
Property		
16110 Land	0.00	300,758.09
16210 Buildings	4,491.00	389,697.72
16310 Leasehold Improvements	0.00	41,883.28
16410 Infrastructure	0.00	13,639,524.25
16610 Vehicles & Equipment	0.00	887,668.45
16620 Computers Hardware & Software	0.00	49,754.60
Total Property	**4,491.00**	**15,309,286.39**
Accumulated depreciation		
17210 AccDpn Buildings	2,121.86	95,150.54
17310 AccDpn Leasehold Improvements	463.13	13,831.97
17410 AccDpn Infrastructure	46,508.88	4,234,973.60
17610 AccDpn Vehicles & Equipment	8,324.29	307,264.97
17620 AccDpn Computers Hardware & Software	677.94	47,268.24
Total Accumulated depreciation	**58,096.10**	**4,698,489.32**
Total Capital assets	**504,648.18**	**16,269,659.22**
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(455,865.64)
14007 Right-to-Use Lease	0.00	94,612.12
14007A Amortization of Leases	(1,855.96)	(54,479.99)
Total Other non-current assets	**(4,475.88)**	**841,818.49**
Total Non-Current Assets	**500,172.30**	**17,111,477.71**
Total Assets:	**667,384.71**	**22,365,514.16**
Liabilites and Fund Equity:		
Liabilities:		
Accounts payable		

Pine-Strawberry WID
Standard Financial Report
PSWID - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	December Actual	2024 YTD Actual
20000 Accounts Payable	(21,803.33)	654,930.22
Total Accounts payable	**(21,803.33)**	**654,930.22**
Other Current Liabilities		
24001 Compensated PTO	0.00	12,603.55
24101 Refundable Customer Deposits	1,800.00	306,729.54
25500 Sales Tax Payable	(611.08)	13,590.33
25504 Interest Payable-WIFA	33,028.41	33,028.41
25505 Finance Charge Payable-WIFA	44,914.25	44,914.25
25510 Retention Payable	24,474.19	101,550.40
25511 ACC/CRI/HIP	(0.02)	73.49
25514 Vol Term Life Ins.	(1.42)	76.00
25515 Legal Shield	0.00	25.70
Total Other Current Liabilities	**103,604.33**	**512,591.67**
Long-term liabilities		
25005 WIFA Note Payable	0.00	5,988,566.66
25006 WIFA/USDA Design Loan Payable	6,488.35	1,254,592.60
25007 USDA Note Payable	0.00	3,761,679.22
25008 WIFA/USDA Construction Loan Payable	543,540.94	3,662,155.30
25513 Right-To-Use Leases	(1,858.82)	43,910.43
Total Long-term liabilities	**548,170.47**	**14,710,904.21**
Total Liabilities:	**629,971.47**	**15,878,426.10**
Fund Balance		
Net income		
30000 Retained Earnings	37,413.24	6,487,088.06
Total Net income	**37,413.24**	**6,487,088.06**
Total Fund Balance	**37,413.24**	**6,487,088.06**
Total Liabilites and Fund Equity:	**667,384.71**	**22,365,514.16**
Total Net Position	**0.00**	**0.00**

Pine-Strawberry WID
Standard Financial Report
PSWID - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	December Actual	2024 YTD Actual	2024 Budget	Budget Remaining
Income or Expense				
Income From Operations:				
Operating income				
Water Fees				
50201 Water Base Fees	184,714.98	1,107,486.03	2,188,342.00	1,080,855.97
50201A Excess Gallon Fees-Tier 1	6,530.97	50,590.03	87,054.00	36,463.97
50201B Excess Gallon Fees-Tier 2	4,181.43	43,531.29	62,214.00	18,682.71
50201C Excess Gallon Fees-Tier 3	4,139.53	55,415.27	72,462.00	17,046.73
50201D Excess Gallon Fees-Tier 4	5,338.76	99,367.38	139,928.00	40,560.62
Total Water Fees	**204,905.67**	**1,356,390.00**	**2,550,000.00**	**1,193,610.00**
Property Tax				
50300 Property Tax Levy	61,787.32	598,911.84	966,015.00	367,103.16
Total Property Tax	**61,787.32**	**598,911.84**	**966,015.00**	**367,103.16**
Other Water Fees				
50200 Misc Other Fees	0.00	161.77	840.00	678.23
50202 Establishment Fee-Water	1,800.00	11,750.00	20,000.00	8,250.00
50203 Lateral Fee	7,850.00	22,250.00	72,000.00	49,750.00
50204 Turn H2O OFF/ON Cust Request	0.00	100.00	150.00	50.00
50205 Re-Establishment	0.00	200.00	400.00	200.00
50206 Adjust/Replace Meter Box	0.00	0.00	200.00	200.00
50207 Reconnection Fee	150.00	150.00	600.00	450.00
50208 Meter Re-Installation	0.00	0.00	2,000.00	2,000.00
50209 Hook-Up Fee Income	10,100.00	34,500.00	110,000.00	75,500.00
50211 Meter Test Fee	0.00	0.00	200.00	200.00
50212 After Hours Service Fee	0.00	250.00	250.00	0.00
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	**19,900.00**	**71,211.77**	**207,140.00**	**135,928.23**
Miscellaneous Fees				
50101 Late Fees	1,361.57	9,193.44	22,000.00	12,806.56
50102 NSF Checks	0.00	240.00	860.00	620.00
Total Miscellaneous Fees	**1,361.57**	**9,433.44**	**22,860.00**	**13,426.56**
Total Operating income	**287,954.56**	**2,035,947.05**	**3,746,015.00**	**1,710,067.95**
Operating expense				
Administration				
Other Admin Expenses				
60003.1 Admin Other - Bank Charges	1,182.30	7,441.93	11,000.00	3,558.07
60003.2 Admin Other - Insurance General	1,541.50	9,249.00	19,451.00	10,202.00
60003.3 Admin Other - Postage-General (Not Billings)	167.14	802.06	1,350.00	547.94
60003.4 Admin Other - Dues and Subscriptions	42.62	266.58	1,100.00	833.42
60003.5 Admin Other - Travel/Meal/Training	259.60	1,077.83	1,850.00	772.17
60003.6 Admin Other - Supplies/Printing-Admin	881.28	5,077.92	12,731.00	7,653.08
Total Other Admin Expenses	**4,074.44**	**23,915.32**	**47,482.00**	**23,566.68**
Outside Source Fees				
60002.1 Outside Source - On Line Billing Portal	1,496.45	10,625.88	16,522.00	5,896.12
60002.3 Outside Source - Merchant Credit Card Fees	1,432.45	9,888.00	18,237.00	8,349.00
60002.6 Outside Source - Drug Testing	34.65	138.60	353.00	214.40
60002.8 Outside Source - Mailings-Customer Billings	1,471.25	8,710.35	18,239.00	9,528.65
60002.92 Outside Source - Public Notices	0.00	2,041.37	5,859.00	3,817.63
60002.94 Outside Source - Website Maintenance	229.17	2,585.48	9,500.00	6,914.52
60002.95 Outside Source - Advertisements	0.00	253.05	1,800.00	1,546.95
Total Outside Source Fees	**4,663.97**	**34,242.73**	**70,510.00**	**36,267.27**
Administration Office Expenses				
60001.2 Admin Office - Electric, Propane & Water-Admin.	939.79	4,057.43	10,000.00	5,942.57
60001.3 Admin Office - Small Equipment / Furniture	1,080.01	2,590.98	9,000.00	6,409.02
60001.4 Admin Office - Telephone/Ans. Serv./Internet	954.42	4,379.97	8,500.00	4,120.03
60001.5 Admin Office-Janitorial/Trash/Security/Maintenance	289.35	1,638.42	4,500.00	2,861.58
60001.7 Admin Office - Equipment Repairs/Maint. Adm.	0.00	27.00	550.00	523.00
60001.8 Admin Office - Computer/Software/IT Expenses	5,189.01	27,648.49	81,000.00	53,351.51
Total Administration Office Expenses	**8,452.58**	**40,342.29**	**113,550.00**	**73,207.71**
Admin Employer Taxes and Benefits				
6009A Admin - Employment Taxes-SS	1,075.98	6,514.03	16,000.00	9,485.97

	December Actual	2024 YTD Actual	2024 Budget	Budget Remaining
6009B Admin - Employment Taxes-Med	251.64	1,523.45	4,200.00	2,676.55
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	17.90	107.36	300.00	192.64
6009F Admin - Employer Insurance Benefit Liability	3,541.94	19,273.80	40,130.00	20,856.20
6009G Admin - Payroll Processing Fees/ADP	389.38	2,509.81	5,200.00	2,690.19
6009H Admin - Retirement Benefit-Admin	488.69	2,461.74	6,782.00	4,320.26
6009I Admin - HSA Benefit-Admin	333.28	1,833.04	3,853.00	2,019.96
Total Admin Employer Taxes and Benefits	**6,098.81**	**34,308.72**	**77,345.00**	**43,036.28**
Administrative Labor				
60004.1 Admin Labor - District Manager	6,153.76	30,768.80	80,000.00	49,231.20
60004.3 Admin Labor - Accounting Assistant	4,499.37	27,219.93	57,283.00	30,063.07
60004.4 Admin Labor - C S Rep 1	3,462.38	20,062.91	43,680.00	23,617.09
60004.7 Admin Labor - Accountant	4,803.21	29,581.22	62,150.00	32,568.78
6009K Admin Labor - OT Expense	0.00	0.00	3,000.00	3,000.00
Total Administrative Labor	**18,918.72**	**107,632.86**	**246,113.00**	**138,480.14**
Total Administration	**42,208.52**	**240,441.92**	**555,000.00**	**314,558.08**
Admin - Professional Services, etc.				
70001 ADMIN - Accountant Fees-Audit	0.00	22,500.00	22,500.00	0.00
70004.1 ADMIN - Litigation Expenses	0.00	34,080.01	0.00	(34,080.01)
70004.2 ADMIN - Legal Fees - General	0.00	8,815.00	54,250.00	45,435.00
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.	**0.00**	**65,395.01**	**80,000.00**	**14,604.99**
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	850.00	13,255.00	12,405.00
80008.8 Ops Prof Svc - Electric & Outside Services	361.23	8,517.42	18,378.00	9,860.58
80008.9 Ops Prof Svc - Consulting	0.00	0.00	902.00	902.00
Total Professional Services	**361.23**	**14,651.79**	**57,004.00**	**42,352.21**
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	4,676.02	25,027.99	43,000.00	17,972.01
80040.4 Field Exp - Water/Supplies for Outages	0.00	0.00	1,200.00	1,200.00
80040.5 Field Exp - Landscape/Firewise	311.28	2,432.18	5,514.00	3,081.82
80040.6 Field Exp - Equipment	2,779.82	5,956.43	15,077.00	9,120.57
Total Field Expenses	**7,767.12**	**33,416.60**	**66,440.00**	**33,023.40**
Field Office Expenses				
80037.1 Field Office - Phone/Electric/Water	80.12	480.73	1,657.00	1,176.27
80037.1B Field Office - Subscriptions	83.06	791.41	1,200.00	408.59
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	(75.00)	1,750.77	3,500.00	1,749.23
80037.5 Field Office - Repairs & Maintenance	0.00	0.00	35.00	35.00
80037.7 Field Office - Cell Phones & Communications	86.08	322.69	2,595.00	2,272.31
80037.8 Field Office - Mileage/Meals/Travel/Gear	837.93	8,295.22	12,000.00	3,704.78
Total Field Office Expenses	**1,012.19**	**11,640.82**	**24,231.00**	**12,590.18**
Field Vehicle & Equipment Costs				
80036.1 Autos & Eqpt - Fuel Expense	2,295.25	16,744.11	36,999.00	20,254.89
80036.2 Autos & Eqpt - Maintain & Repair	328.09	2,865.89	7,566.00	4,700.11
80036.20 Autos & Eqpt Maint- Bobcat E60 ID1621	0.00	694.69	1,000.00	305.31
80036.201 Autos & Eqpt Maint- Big Tex Tilt Trailer ID1665	22.51	22.51	183.00	160.49
80036.202 Autos & Eqpt Maint - 2015 DumpTrailer ID3040	0.00	0.00	100.00	100.00
80036.203 Autos & Eqpt- Maint - Vactor Trailer	22.51	22.51	0.00	(22.51)
80036.204 Autos & Eqpt- Maint - Skid Steer	0.00	43.28	2,000.00	1,956.72

	December Actual	2024 YTD Actual	2024 Budget	Budget Remaining
80036.205 Autos & Eqpt Maint - Big Tex 19FT ID6476	22.51	22.51	100.00	77.49
80036.206 Autos & Eqpt Maint - 2022 Tool Trlr ID2202	22.51	65.79	0.00	(65.79)
80036.21 Autos & Eqpt Maint - Back Hoe ID1542	0.00	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	1,467.36	1,826.65	3,100.00	1,273.35
80036.33 Autos & Eqpt Maint - 2023 Kubota ID6864	0.00	382.06	1,000.00	617.94
80036.34 Autos & Eqpt Maint - #2 2022 F250 ID9096	0.00	853.51	500.00	(353.51)
80036.35 Autos & Eqpt Maint - #3 2022 F250 ID9099	0.00	318.64	500.00	181.36
80036.4 Autos & Eqpt - License Fees	8.00	8.00	0.00	(8.00)
80036.5 Autos & Eqpt - Insurance Fees	811.42	5,251.30	9,500.00	4,248.70
Total Field Vehicle & Equipment Costs	**5,000.16**	**40,010.95**	**84,817.00**	**44,806.05**
Wells, Tanks, Infrastructure				
Water Share All				
80007.1 Water Share - Agreements	825.15	4,976.57	23,155.00	18,178.43
80007.2 Water Share - Electricity	704.48	3,837.52	17,954.00	14,116.48
80007.3 Water Share - Improvements/Parts/Maintenance	0.00	0.00	11,765.00	11,765.00
Total Water Share All	**1,529.63**	**8,814.09**	**52,874.00**	**44,059.91**
Well Expense All				
80004.1 Well - Labor	0.00	0.00	2,179.00	2,179.00
80004.5 Well - Chemicals/Supplies Water	750.00	6,237.39	10,839.00	4,601.61
Total Well Expense All	**750.00**	**6,237.39**	**13,018.00**	**6,780.61**
Environmental				
80005.1 Environ - Testing Lab/Regulatory Fees H20	895.00	4,390.00	5,826.00	1,436.00
80005.2 Environ - Licenses/Permits/Fees	529.12	1,058.24	10,484.00	9,425.76
Total Environmental	**1,424.12**	**5,448.24**	**16,310.00**	**10,861.76**
Infrastructure All				
80002.1 Infrastructure - Asphalt-Landscape Repairs	5,702.02	31,435.68	127,000.00	95,564.32
80002.2 Infrastructure - Meters & Meter Related Expenses	0.00	7,503.53	40,000.00	32,496.47
80002.3 Infrastructure - Pumps/Motors/Etc.	0.00	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	190.86	84,157.25	125,000.00	40,842.75
Total Infrastructure All	**5,892.88**	**129,097.35**	**350,000.00**	**220,902.65**
Tanks All				
80003.2 Tanks - Level Monitoring	138.67	843.34	2,000.00	1,156.66
80003.3 Tanks - Telephones-Pumps	394.28	2,365.44	4,872.00	2,506.56
80003.4 Tanks - Monitoring Equipment	0.00	0.00	1,000.00	1,000.00
Total Tanks All	**532.95**	**3,208.78**	**7,872.00**	**4,663.22**
Other				
80001.1 Wells-Tanks-Booster:Electricity Wells	9,205.44	61,511.77	110,340.00	48,828.23
80001.2 Wells-Tanks-Boosters: Propane	913.75	1,661.13	3,500.00	1,838.87
80001.3 Wells-Tanks-Boosters: Parts	0.00	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	**10,119.19**	**66,041.66**	**127,431.00**	**61,389.34**
Total Wells, Tanks, Infrastructure	**20,248.77**	**218,847.51**	**567,505.00**	**348,657.49**
Field Labor & Employer Taxes/Benefits				
Field Labor				
80010.01 Field - Utility Operator 1	3,522.50	20,491.50	47,840.00	27,348.50
80010.02 Field - Utility Operator 2	3,937.50	16,490.00	47,840.00	31,350.00
80010.03 Field - Utility Operator 3	5,556.25	33,525.63	72,800.00	39,274.37
80010.04 Field - Utility Operator 4	3,827.25	25,945.50	53,420.00	27,474.50
80010.10 Field - OT Expense	0.00	0.00	38,500.00	38,500.00
80010.12 Field - Utility Operator 12	0.00	19,116.90	47,840.00	28,723.10
80010.13 Field - Utility Operator 13	4,692.50	21,722.50	47,840.00	26,117.50
80010.14 Field - Utility Operator 14	5,641.90	37,550.96	69,126.00	31,575.04
80010.15 Field - Utility Operator 15	6,110.41	32,763.87	58,206.00	25,442.13
Total Field Labor	**33,288.31**	**207,606.86**	**483,412.00**	**275,805.14**
Field Employer Taxes & Benefits				

	December Actual	2024 YTD Actual	2024 Budget	Budget Remaining
80009A Field - Employment Taxes-SS	1,929.52	13,004.33	35,288.00	22,283.67
80009B Field - Employment Taxes-Med	451.27	3,041.39	12,200.00	9,158.61
80009C Field - Employment Taxes-FUTA	0.00	84.82	2,100.00	2,015.18
80009D Field - Employment Taxes-SUTA	0.00	90.79	1,500.00	1,409.21
80009E Field - Workmens Comp Insurance	653.85	3,923.11	10,000.00	6,076.89
80009F Field - Employer Insurance Benefit Liability	6,290.74	34,960.55	72,000.00	37,039.45
80009G.2 Field - Authorized Deduction	75.00	0.00	0.00	0.00
80009H Field - Retirement Benefit Liability	637.89	3,358.15	7,000.00	3,641.85
80009I Field - HSA Benefit	583.24	3,541.10	6,500.00	2,958.90
Total Field Employer Taxes & Benefits	**10,621.51**	**62,004.24**	**146,588.00**	**84,583.76**
Total Field Labor & Employer Taxes/Benefits	**43,909.82**	**269,611.10**	**630,000.00**	**360,388.90**
Total Operations	**78,299.29**	**588,178.77**	**1,429,997.00**	**841,818.23**
Depreciation Expense				
Depreciation Expense-Operations				
80050 Depreciation Expense-Operations	57,418.16	340,834.94	630,000.00	289,165.06
Total Depreciation Expense-Operations	**57,418.16**	**340,834.94**	**630,000.00**	**289,165.06**
Depreciation Expense-Admin				
60030 Depreciation Expense-Admin	677.94	4,067.64	8,530.00	4,462.36
60030A Amortized Deferred Acq Charges	2,619.92	15,719.52	31,439.00	15,719.48
60030B Amortized Right-to-Use Leases	1,855.96	11,135.76	22,272.00	11,136.24
Total Depreciation Expense-Admin	**5,153.82**	**30,922.92**	**62,241.00**	**31,318.08**
Total Depreciation Expense	**62,571.98**	**371,757.86**	**692,241.00**	**320,483.14**
Total Operating expense	**183,079.79**	**1,265,773.56**	**2,757,238.00**	**1,491,464.44**
Total Income From Operations:	**104,874.77**	**770,173.49**	**988,777.00**	**218,603.51**
Non-Operating Items:				
Non-operating income				
50401 Accounting Credit	144.10	925.92	1,500.00	574.08
50403 Interest-Property Taxes	77.74	1,320.13	2,000.00	679.87
50409 Gain/loss from retired assets	0.00	(20,694.67)	0.00	20,694.67
50411 Restitution Payments	1,119.34	6,720.00	10,000.00	3,280.00
50412 Interest-Public Funds/WIFA Reserve Accounts	9,281.13	43,084.85	20,000.00	(23,084.85)
Total Non-operating income	**10,622.31**	**31,356.23**	**33,500.00**	**2,143.77**
Non-operating expense				
10107 WIFA Interest	18,085.47	18,085.47	0.00	(18,085.47)
10108 WIFA Finance Charges	44,914.25	44,914.25	0.00	(44,914.25)
10111 Right-to-Use Lease Interest	141.18	935.86	1,728.00	792.14
10112 WIFA INTERIM - Interest	14,942.94	14,942.94	0.00	(14,942.94)
Total Non-operating expense	**78,083.84**	**78,878.52**	**1,728.00**	**(77,150.52)**
Total Non-Operating Items:	**(67,461.53)**	**(47,522.29)**	**31,772.00**	**79,294.29**
Total Income or Expense	**37,413.24**	**722,651.20**	**1,020,549.00**	**297,897.80**