Pine-Strawberry Water Improvement District

Treasurer's Report

for the

March 28, 2024, Board Meeting

The following reports are provided with financial information for February 29, 2024

- **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 EIGHT MONTHS ENDED FEBRUARY 2023 AND 2024

	2/28/2023		2/28/2029	
ASSETS				
Current Assets				
Cash in Bank - PNC Revenue Fund (Operations)		$2,111,486.79		-$166,462.64
Cash in Bank - PNC Revenue Fund (Sweep Account)		$0.00		$2,841,584.37
Cash in Bank - Chase Bank Gila County Warrant Account		116,895.37		218,564.31
Cash in Bank - PNC Restricted Customer Deposits		311,767.52		305,834.86
Cash in Bank - PNC Public Funds Checking-USDA		245,275.60		251,866.95
Cash in Bank - PNC Maintenance Reserve Fund		252,052.33		258,825.80
Cash in Bank - PNC WIFA Operations		142,211.58		180,615.85
Cash in Bank - PNC WIFA Reserve Fund		611,800.53		628,241.60
Petty Cash and Cash Drawer		400.00		400.00
Xpress Bill Pay Clearing		53,947.80		68,494.10
Total Cash & Cash Equivalents		$3,845,837.52		$4,587,965.20
Accounts Receivable - PSWID - Less Allowance for Bad Debts		199,327.54		210,993.01
Property Tax Receivable-Gila County		7,330.44		6,483.10
Total Receivables		206,657.98		217,476.11
Security Deposit - Admin Building Lease		$699.60		$699.60
Security Deposit - Alliant Gas		$200.00		$200.00
Prepaid Contract Services and Expenses		32,972.79		43,669.38
Inventory - Parts in Warehouse		289,173.32		424,529.37
Total Other Current Assets		$323,045.71		$469,098.35
Total Current Assets		$4,375,541.21		$5,274,539.66
Capital Assets				
Construction in Progress - PSWID		$221,127.14		$40,514.33
Construction in Progress - USDA		1,151,654.15		7,016,615.70
Total Work in Process		$1,372,781.29		$7,057,130.03
Property				
Land	$300,758.09		$300,758.09	
Buildings	367,903.50		389,697.72	
Leasehold Improvements	41,883.28		41,883.28	
Infrastructure-District	$5,481,004.14		$5,718,320.85	
Infrastructure, WIFA Infrastructure Projects	7,921,203.40		7,921,203.40	
Vehicles & Equipment	628,331.16		889,900.93	
Computer Hardware & Software	53,078.91		49,754.60	
Total Property	14,794,162.48		15,311,518.87	
Less: Accumulated Depreciation - District	-3,491,482.62		-3,630,187.57	
Less: Accumulated Depreciation- WIFA	-825,414.11		-1,162,381.91	
Total Accumulated Depreciation		-4,316,896.73		-4,792,569.48
		$10,477,265.75		$10,518,949.39
Total Capital Assets-Net		$11,850,047.04		$17,576,079.42
Other Assets				
Acquired Costs - Excess Goodwill-Net of Amortization		$827,885.56		$796,446.52
Right-to-Use Leases - Net of Amortization		58,411.77		36,420.21
Total Non-Current Assets		$886,297.33		$832,866.73
TOTAL ASSETS		$17,111,885.58		$23,683,485.81
LIABILITIES AND EQUITY				
Current Liabilities				
Accounts Payable		$79,417.19		$834,047.84
Compensated PTO		13,535.88		12,603.55
Refundable Customer Deposits		293,551.54		309,474.54
Sales Tax Payable		13,265.04		13,631.81
Retention Payable		0.00		161,171.56
Employee Insurance Due		4.93		1,346.64
Total Current Liabilities		$399,774.58		$1,332,275.94
Long Term Liabilities				
WIFA Note Payable		6,357,988.49		5,988,566.66
WIFA Design Loan Payable		986,533.89		1,276,050.45
USDA Note Payable		3,761,679.22		3,761,679.22
WIFA/USDA Construction Loan Payable		3,045.00		4,712,473.38
Right-to-Use Leases Payable		62,233.41		40,174.87
Total Notes Payable		11,171,480.01		15,778,944.58
TOTAL LIABILITIES		$11,571,254.59		$17,111,220.52
EQUITY				
Retained Earnings	$4,769,095.56		$5,764,436.86	
Net Income	771,535.43		807,828.43	
TOTAL EQUITY		5,540,630.99		6,572,265.29
TOTAL LIABILITIES & EQUITY		$17,111,885.58		$23,683,485.81

SUMMARY FROM PELORUS
BALANCE SHEETS

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT

COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS

FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2023 AND 2024

	2/28/2023		2/29/2024		Notes
INCOME					
Revenues					
Water Fees	$1,661,609.90		$1,785,172.06		
Property Tax Levy	627,119.09		650,405.83		
Other Water Fees	32,689.67		125,161.77		
Miscellaneous Fees	15,602.18		12,916.16		
TOTAL REVENUE		$2,337,020.84		$2,573,655.82	
EXPENSES					
Other Administrative Expenses	$27,021.14		$33,978.57		
Outside Source Fees	38,230.34		45,543.08		
Administrative Office Expenses	49,555.93		62,611.31		
Administrative Labor Employer Taxes & Benefits	38,746.32		48,385.44		
Administrative Labor	123,825.20		155,026.80		
ADMINISTRATIVE EXPENSES		$277,378.93		$345,545.20	
ADMIN-Professional Fees & Insurance		52,526.84		111,806.97	1
TOTAL ADMINISTRATIVE EXPENSES		$329,905.77		$457,352.17	
OPERATIONS EXPENSES					
Outside/Professional Services	$38,478.49		$27,860.18		
Field Tools & Supplies	35,117.66		41,384.69		
Field Office Expenses	12,065.25		15,783.94		
Field Vehicle & Equipment	49,622.41		59,873.43		
Wells, Tanks & Infrastructure	332,650.58		276,429.84		
Field Labor	249,752.84		294,744.91		
Field Labor Employer Taxes & Benefits	69,949.64		82,268.63		
OPERATIONS EXPENSES		$787,636.87		$798,345.62	
TOTAL OPERATIONS EXPENSES		$1,117,542.64		$1,255,697.79	
Depreciation		$432,804.29		$453,048.37	
Depreciation & Amortization- Administrative		26,783.38		26,382.88	
Amortized Right-to-Use Leases		14,287.76		14,847.68	
TOTAL DEPRECIATION EXPENSE		$473,875.43		$494,278.93	
TOTAL EXPENSES		$1,591,418.07		$1,749,976.72	
NET INCOME FROM OPERATIONS		$745,602.77		$823,679.10	
OTHER INCOME/EXPENSE					
Other Income - Accounting Credit	$1,123.92		$1,213.37		
Other Income - Interest Property Taxes	1,792.72		2,337.56		
Other Income - Restitution Payments	7,676.46		8,895.00		2
Interest Income-Public Funds/WIFA Reserve/Sweep Acct.	10,056.67		63,191.03		3
TOTAL OTHER INCOME		$20,649.77		$75,636.96	
Gain/Loss Disposal of Assets	-$73,185.71		$12,344.67		
WIFA Interest & Finance Charges	66,906.72		77,942.66		
USDA Interest	-773.57		0.00		
Right-to-Use Leases Interest	1,769.67		1,200.30		
TOTAL OTHER EXPENSES		-$5,282.89		$91,487.63	
TOTAL OTHER INCOME & EXPENSE		$25,932.66		-$15,850.67	
NET INCOME		$771,535.43		$807,828.43	

1. Administrative Professional Fees include Audit Fees $22,500, Legal Fees $12,472.00 and Litigation Fees $76,837.97.

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

3. *The District began using the PNC Sweep Account services beginning August 2023, therefore, substantial interest being earned.*

SUMMARY FROM PELORUS PROFIT AND LOSS STATEMENTS

Pine-Strawberry Water Improvement District					
Cash Position as of February 29, 2024 - 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	
January	$835,087	$842,944	-$7,857	$1,481,476	
February	$802,790	$1,049,063	-$246,273	$1,235,203	2
March					
April					
May					
June					
YTD 2022/2023	$7,236,945	$6,555,852	$681,093	$809,560	
Bank Account Presentation					
Reconciled Statement Balances			Beginning	Ending	
PNC-Revenue Fund(Operations)			-$178,234.40	-$166,462.64	
PNC-Operations (Sweep Account)			$2,827,881.81	$2,841,584.37	
Chase Bank - Warrant Account			$192,188.90	$218,564.31	
PNC-Public Funds Account			$251,319.34	$251,866.95	
PNC-Maintenance Reserve Fund			$258,263.05	$258,825.80	
PNC-WIFA Operations			$202,571.60	$180,615.85	
X-Press Bill Pay Transfer Account			$43,062.10	$68,494.10	
			$3,597,052.40	$3,653,488.74	1
Non-Restricted Account Balances					
			$304,646.86	$305,834.86	
PNC Bank - Security Deposit			$626,875.66	$628,241.60	
PNC-WIFA Reserve Account			$931,522.52	$934,076.46	
Restricted Account Balances			$4,528,574.92	$4,587,565.20	
Total Reconciled Balances					
			Beginning	Ending	
Bank Statement Balances			$29,039.00	$25,066.00	
PNC-Revenue Fund(Operations)			$2,827,881.81	$2,841,584.37	
PNC-Operations (Sweep Account)			$192,188.90	$218,564.31	
Chase Bank - Warrant Account			$251,319.34	$251,866.95	
PNC-Public Funds Account			$258,263.05	$258,825.80	
PNC-Maintenance Reserve Fund			$736,800.69	$725,625.50	
PNC-WIFA Operations			$41,628.11	$67,437.69	
X-Press Bill Pay Transfer Account			$4,337,120.90	$4,388,970.62	1
Non-Restricted Account Balances			$305,173.95	$306,449.55	
			$626,875.66	$628,241.60	
PNC Bank - Security Deposit			$932,049.61	$934,691.15	
PNC-WIFA Reserve Account					
Restricted Account Balances			$5,269,170.51	$5,323,661.77	
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 February 2024

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
Amazon/Home Depot/Equipment	Various	Field Expenses	SB	$1,377.18		$2,068.56
Amazon/Microsoft/Simplisafe/Go Daddy	Various	Administrative Expenses	SB	$3,925.56		$5,994.12
E-Pay	1/4/2024				$691.38	$5,302.74
Balance Due 1/31/24 Per Spreadsheet						$5,302.74
Amazon/Home Depot/Equipment	Various	Field Expenses	SB	$758.75		$6,061.49
Amazon/Microsoft/Simplisafe/Go Daddy	Various	Administrative Expenses	SB	$1,155.80		$7,217.29
E-Pay	2/13/2024				$5,302.74	$1,914.55
Balance Due 2/29/24 Per Spreadsheet						$1,914.55

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 **2.28.2024**

Commercial Credit Card Expense Report

Transactions Posted

Date	Vendor	Description	Admin	Field	General Ledger
2/1	Tonto Silk Screen	Admin supplies	377.27		60003.6
2/1	Local Eatery	After-hours meal		68.77	80037.8
2/6	Working Person's Store	Safety Gear		180	80037.8
2/8	Simplisafe	Security	29.99		60001.5
2/9	American Water College	Training		359.98	80037.4
2/12	USPS	Postage	17		60003.3
2/11	Stamps.com	Subscription	21.31		60003.4
2/12	Stamps.com	Postage	100		60003.3
2/12	Adobe	Software	147.22		60001.8
2/13	PUSD	Field Supplies		150	80040.3
2/14	Amazon	Admin supplies	20.98		60003.6
2/13	Local Grocer	Staff Meal	75.48		60003.5
2/29	Stamps.com	Postage	50		60003.3
2/15	Amazon Prime	Subscription	148.17		60003.4
2/16	Uncle Tom's	Propane	18.48		60001.2
2/16	Printing By George	Admin supplies	56.93		60003.6
2/26	Amazon	Admin supplies	92.97		60003.6
		Total	$ 1,155.80	$ 758.75	

Total All **$ 1,914.55**

GL	Vendor	Total Expense	Note
60003.6	Tonto Silk Screen	377.27	
80037.8	Local Eatery	68.77	
80037.8	Working Person	180	
60001.5	Simplisafe	29.99	
80037.4	AWC	359.98	
60003.6	USPS	17	
60003.4	Stamps.com	21.31	
60003.3	Stamps.com	150	
60001.8	Adobe	147.22	
80040.3	PUSD	150	
60003.6	Amazon	113.95	
60003.5	Local Grocer	75.48	
60003.4	Amazon	148.17	
60001.2	Uncle Tom's	18.48	
60003.6	Printing by George	56.93	
		1914.55	

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT						
Budget Report (CASH BASIS)						
			Fiscal Year to Date Thru 2/28/2024			
		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	$650,406	$315,609	32.7%	
Customer Sales		$2,550,000	$1,785,172	$764,828	30.0%	
Miscellaneous Revenues		$230,000	$138,078	$91,922	40.0%	
WIFA Design Loan/USDA Projects		$1,335,000	$248,685	$1,086,315	81.4%	
WIFA Construction Loan/USDA Projects		$16,000,000	$4,295,869	$11,704,131	73.2%	
Potential Grants/Non-Revenue Funds		$500,000	$0	$500,000	100.0%	
Sales Tax on Revenues		$168,300	$117,943	$50,357	29.9%	
SUBTOTAL: CASH IN FLOWS		$21,749,315	$7,236,153	$14,513,162		
TOTAL REVENUE		$22,303,425	$7,790,263	$15,067,272		
Expenses (Cash Out)						
Operations		$450,000	$264,297	$185,703	41.3%	
Field Labor & Burden		$630,000	$377,014	$252,986	40.2%	
Administration-Removal of Current Year Leases		$555,000	$345,545	$209,455	37.7%	
Administrative Professional Fees		$80,000	$111,807	($31,807)	-39.8%	
Capital project/Repair		$935,045	$40,514	$894,531	95.7%	
Infrastructure Repairs		$350,000	$182,368	$167,632	47.9%	
Equipment Replacement		$300,000	$269,342	$30,658	10.2%	
WIFA Design Loan/USDA Projects		$1,335,000	$122,490	$1,212,510	90.8%	
WIFA Construction Loan/USDA Projects		$16,000,000	$4,188,040	$11,811,960	73.8%	
Additional Potential Grants/Non-Revenue Funds		$500,000	$0	$500,000	100.0%	
Debt Service/Building & Land Leases-Principal & Interest		$24,000	$16,000	$8,000	33.3%	
Debt Service/Loan-WIFA -Principal & Interest		$504,000	$499,308	$4,692	0.9%	
Debt Service/Loan-WIFA - Design Loan Interest		$25,000	$10,915	$14,085	56.3%	
WIFA Construction Loan/USDA Projects-Interest Only		$151,058	$9,477	$141,581	93.7%	
Debt Service/USDA Loan - Interest Only		$41,912	$0	$41,912	100.0%	
Sales Tax on Revenues		$168,300	$117,943	$50,357	29.9%	
TOTAL CASH OUTFLOWS		$22,049,315	$6,555,060	$15,494,255		
Cash Carry Forward - Reserve Fund		$254,110	$254,110		$0	
		$254,110	$254,110		$0	
TOTAL EXPENSES INCLUDING RESERVES		$22,303,425	$6,809,170	$15,494,255	$0	
Net Cash Position at Month End			$1,235,203			

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	37,536,292	7,619,797	6,725,765	8,387,921	53,552,846		559	3,276	Average		542	3254	*Average Meters Read
Total $$	$63,585.38	$50,952.76	$65,577.57	$126,358.20	$307,422.91	$248,903.97	4,468	26,205	Total	$ 231,462.21	4829	26033	*Total meters Read
July									% Zero of total				
gallons	5,156,385	1,408,974	1,417,403	1,691,035	9,673,797								
$$	$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								
$$	$6,530.97	$4,181.43	$4,139.53	$5,338.76	$20,190.69	$20,190.69	794	3,296	24%	$ 19,955.74	832	3250	26%
January													
gallons	3,703,591	688,823	626,307	1,132,395	6,151,116								
$$	$7,110.77	$5,276.36	$6,858.07	$18,605.25	$37,850.45	$37,850.45	786	3,294	24%	$ 25,945.05	832	3246	26%
February													
gallons	3,038,341	410,598	301,757	210,383	4,261,079								
$$	$5,833.58	$2,145.11	$3,304.23	$8,385.57	$20,668.49	$20,668.49	912	3,275	28%	$ 21,947.34	778	3246	24%
March													
gallons													
$$						$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 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	
Milk Ranch 1 - Video Survey-Test Pumping-Engineering,	$67,295.60	$28,000.00	$95,295.60	$30,235.82	$65,059.78	44.93%
Strawberry View 1-Test Pumping/Video/New Equipment	$50,000.00	$0.00	$50,000.00	$8,284.80	$41,715.20	16.57%
Strawberry View 2-Test Pumping/Video/New Equipment	$50,000.00	$0.00	$50,000.00	$0.00	$50,000.00	0.00%
Portals II (Midway Booster Station Upgrade)	$60,000.00	$0.00	$60,000.00	$1,993.71	$58,006.29	3.32%
Total Budget to Date	$227,295.60	$28,000.00	$255,295.60	$40,514.33	$214,781.27	
Remaining Capital Projects FY 2023-2024	$1,167,749.71	$28,000.00	$979,749.71	$40,514.33	$939,235.38	

FEBRUARY 2024

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	$180,526.28	$1,275,950.45	$1,224,049.55	

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	$99,543.60	$273,376.50	$6,162.50	97.80%
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	$15,454.75	$274,335.72	$25,664.28	91.45%
Strawberry Ranch PZ Deep Well	2	$199,956.00	$194,100.00	$47,616.89	$65,160.43	$112,777.32	$81,322.68	58.10%
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	$180,526.28	$1,275,950.45	$130,416.79	91.21%

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	$3,824,316.11	$4,712,473.38	$12,787,526.62
	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		$2,725.00	$2,725.00	$5,036,333.00
Whispering Pines Waterline Replacement+Permit Fee+C/O's 2&5	$522,709.00	$1,480.25	$502,930.31	$504,410.56	$18,298.44
Cool Pines Phase A Waterline Replacement+Permit Fee+C/O's 1-4	$1,464,980.40	$486,229.57	$968,467.63	$1,454,697.20	$10,283.20
Woodland Heights Phase A, B & C Waterline Replacement+Amend #1	$2,680,715.00	$358,762.15	$1,574,085.26	$1,932,847.41	$747,867.59
White Oak/Cedar Meadows Waterline Replacement+Amendment #1+Permit Fee	$1,176,933.00	$1,422.50	$3,352.50	$4,775.00	$1,172,158.00
Milk Ranch Tank - Changed to Strawberry View 3 Tank	$275,825.00			$0.00	$275,825.00
Strawberry Deep Well	$1,799,606.00		$586,963.52	$586,963.52	$1,212,642.48
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	$3,638,524.22	$4,486,418.69	$11,246,305.71
Other Costs					
Legal Fees	$116,733.00	$7,834.66	$901.00	$8,735.66	$107,997.34
Inspection & Construction Management	$1,101,615.00	$32,428.14	$160,398.17	$192,826.31	$908,788.69
Administration	$15,000.00		$4,100.00	$4,100.00	$10,900.00
Interium Financing Interest Reimbursement	$1,236,500.00	$0.00	$20,392.72	$20,392.72	$1,216,107.28
Total Other Costs	$2,469,848.00	$40,262.80	$185,791.89	$226,054.69	$2,243,793.31
Total Funding	$18,202,572.40	$888,157.27	$3,824,316.11	$4,712,473.38	$13,490,099.02

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	$5,080,358.00	1							$5,080,358.00	
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	$32,382.50	$1,262.50	$276,396.50	$5,242,361.50	5.01%
6	Whispering Pines Waterline Replacement	$421,083.00	1	$205,959.55	$627,042.55	$69,807.80	$63,352.66	$448,115.00	$581,275.46	$45,767.09	92.70%
7	Cool Pines Phase A Waterline Replacement	$805,064.00	1	$767,547.72	$1,572,611.72	$949,906.69	$70,573.30	$543,912.64	$1,564,392.63	$8,219.09	99.48%
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	$88,902.00	$3,037,317.00	$803,502.30	$139,173.77	$1,860,478.87	$2,803,154.94	$234,162.06	92.29%
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	$5,762.50	$0.00	$158,591.73	$1,176,391.27	23.17%
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	$34,582,611.00		$1,712,780.27	$12,090,712.27	$2,218,797.52	$311,244.73	$2,853,769.01	$5,383,811.26	$30,911,580.01	
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	$16,894.00	$0.00	$279,603.22	$20,396.78	93.20%
	USDA OTHER PROJECTS	$1,154,915.00		$0.00	$1,154,915.00	$262,709.22	$16,894.00	$0.00	$279,603.22	$875,311.78	
1	Strawberry Ranch PZ Deep Well	$2,059,571.00	2	$91,620.00	$2,151,191.00	$50,296.91	$105,826.03	$857,493.24	$1,013,616.18	$1,137,574.82	49.21%
		$2,059,571.00		$91,620.00	$2,151,191.00	$50,296.91	$105,826.03	$857,493.24	$1,013,616.18	$1,137,574.82	
	TOTAL PROJECTS	$37,797,097.00		$1,804,400.27	$15,396,818.27	$2,531,803.65	$433,964.76	$3,711,262.25	$6,677,030.66	$31,120,066.34	
	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	$1,590.00	$0.00	$26,395.56	$90,337.44	22.61%
	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	$159,612.85	$0.00	$305,339.48	$1,011,428.52	23.19%
	USDA OTHER FEES	$6,648,501.00		$0.00	$6,648,501.00	$3,820,551.28	$165,302.85	$0.00	$3,985,854.13	$2,662,646.87	
	TOTAL PER USDA PROJECT SCHEDULE-ADJUSTED	$44,445,598.00		$1,804,400.27	$22,045,319.27	$6,352,354.93	$599,267.61	$3,711,262.25	$10,662,884.79	$33,782,713.21	
									$7,016,615.70	$33,782,713.21	

Pine-Strawberry WID
General Ledger for PSWID - 2/1/2024 to 2/29/2024

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account					**($178,234.41)**
2/1/2024	APCK	Check # 9756 - MADISON NATIONAL LIFE INS. CO, INC		309.50	(178,543.91)
2/1/2024	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		2,250.00	(180,793.91)
2/1/2024	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	493.69		(180,300.22)
2/1/2024	APCK	Check # EFT - Atomic Pest Control		210.00	(180,510.22)
2/1/2024	DEP	Bank Deposit: 10346 - Operations - PNC	585.82		(179,924.40)
2/2/2024	APCK	Check # EFT - HSA BANK		631.60	(180,556.00)
2/2/2024	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,285.70	(181,841.70)
2/2/2024	APCK	Check # EFT - ADP, LLC		24,986.73	(206,828.43)
2/2/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	43,062.10		(163,766.33)
2/2/2024	DEP	Bank Deposit: 10350 - Operations - PNC	481.20		(163,285.13)
2/3/2024	DEP	Bank Deposit: 10355 - Operations - PNC	1,143.27		(162,141.86)
2/4/2024	DEP	Bank Deposit: 10357 - Operations - PNC	778.85		(161,363.01)
2/5/2024	APCK	Check # AutoEFT - XPRESS BILL PAY		1,556.37	(162,919.38)
2/5/2024	DEP	Bank Deposit: 10359 - Operations - PNC	242.54		(162,676.84)
2/5/2024	DEP	Bank Deposit: 10360 - Operations - PNC	1,364.74		(161,312.10)
2/5/2024	APCK	Check # AutoEFT - PAYMENTECH		1,426.08	(162,738.18)
2/5/2024	APCK	Check # AutoEFT - ADP, LLC		350.00	(163,088.18)
2/6/2024	APCK	Check # EFT - US BANK VOYAGER FLEET SYSTEMS		2,878.32	(165,966.50)
2/6/2024	DEP	Bank Deposit: 10375 - Operations - PNC	353.45		(165,613.05)
2/6/2024	DEP	Bank Deposit: 10376 - Operations - PNC	1,251.37		(164,361.68)
2/6/2024	DEP	Bank Deposit: 10377 - Operations - PNC	4,201.28		(160,160.40)
2/7/2024	DEP	Bank Deposit: 10382 - Operations - PNC	189.78		(159,970.62)
2/7/2024	APCK	Check # AutoEFT - VERIZON		799.15	(160,769.77)
2/8/2024	APCK	Check # EFT - APS		11,382.78	(172,152.55)
2/8/2024	DEP	Bank Deposit: 10372 - Operations - PNC	1,065.00		(171,087.55)
2/8/2024	DEP	Bank Deposit: 10387 - Operations - PNC	826.80		(170,260.75)
2/8/2024	DEP	Bank Deposit: 10388 - Operations - PNC	1,916.30		(168,344.45)
2/9/2024	APCK	Check # AutoEFT - ADP, LLC		171.66	(168,516.11)
2/9/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	12,858.10		(155,658.01)
2/9/2024	APCK	Check # EFT - ARIZONA DEPT OF REVENUE-TPT		14,611.43	(170,269.44)
2/9/2024	DEP	Bank Deposit: 10393 - Operations - PNC	141.00		(170,128.44)
2/9/2024	DEP	Bank Deposit: 10394 - Operations - PNC	2,788.08		(167,340.36)
2/9/2024	DEP	Bank Deposit: 10395 - Operations - PNC	5,570.09		(161,770.27)
2/10/2024	DEP	Bank Deposit: 10400 - Operations - PNC	418.63		(161,351.64)
2/11/2024	DEP	Bank Deposit: 10403 - Operations - PNC	201.25		(161,150.39)
2/12/2024	APCK	Check # AutoEFT - ALLIANT GAS		296.88	(161,447.27)
2/12/2024	DEP	Bank Deposit: 10406 - Operations - PNC	3,550.00		(157,897.27)
2/12/2024	DEP	Bank Deposit: 10407 - Operations - PNC	4,800.00		(153,097.27)
2/12/2024	DEP	Bank Deposit: 10408 - Operations - PNC	244.00		(152,853.27)
2/12/2024	DEP	Bank Deposit: 10409 - Operations - PNC	6,080.26		(146,773.01)
2/12/2024	DEP	Bank Deposit: 10410 - Operations - PNC	1,852.56		(144,920.45)
2/12/2024	APCK	VOID - Check # AutoEFT - ALLIANT GAS	296.88		(144,623.57)
2/12/2024	APCK	Check # AutoEFT - ALLIANT GAS		292.13	(144,915.70)
2/13/2024	APCK	Check # EFT - PNC BANK - CORPORATE CARD		5,302.74	(150,218.44)
2/13/2024	DEP	Bank Deposit: 10405 - Operations - PNC	210.14		(150,008.30)
2/13/2024	DEP	Bank Deposit: 10415 - Operations - PNC	145.86		(149,862.44)
2/13/2024	DEP	Bank Deposit: 10418 - Operations - PNC	5,181.10		(144,681.34)
2/13/2024	DEP	Bank Deposit: 10419 - Operations - PNC	696.81		(143,984.53)
2/14/2024	APCK	Check # EFT - GREAT AMERICA FINANCIAL SERVICES		202.77	(144,187.30)
2/14/2024	APCK	Check # EFT - HOME DEPOT		1,038.56	(145,225.86)
2/15/2024	APCK	Check # 9758 - A BETTER CONNECTION		200.32	(145,426.18)
2/15/2024	APCK	Check # 9759 - ARIZONA WATERWORKS SUPPLY		1,776.63	(147,202.81)
2/15/2024	APCK	Check # 9760 - BRIDGESTONE AMERICAS INC		4,599.92	(151,802.73)
2/15/2024	APCK	Check # 9761 - Cerna, Alonso J		26.87	(151,829.60)
2/15/2024	APCK	Check # 9762 - DOERNEMAN PINE HARDWARE, LLC		41.56	(151,871.16)
2/15/2024	APCK	Check # 9763 - EMPIRE SOUTHWEST, LLC		4,016.40	(155,887.56)
2/15/2024	APCK	Check # 9764 - FREEDOM MAILING SERVICES, INC		1,498.90	(157,386.46)
2/15/2024	APCK	Check # 9765 - HOMESERVE USA - ATTN: BRIAN NELL		6,871.10	(164,257.56)
2/15/2024	APCK	Check # 9766 - INNER BASIN ENVIRONMENTAL, LLC		390.00	(164,647.56)
2/15/2024	APCK	Check # 9767 - KP VENTURES WELL DRILLING & PUMP CO, LLC		8,284.80	(172,932.36)
2/15/2024	APCK	Check # 9768 - LEVELCON-MICRO DESIGN, INC		150.00	(173,082.36)
2/15/2024	APCK	Check # 9769 - P & E Services		215.00	(173,297.36)
2/15/2024	APCK	Check # 9770 - PAYSON CONCRETE & MATERIALS, INC		3,157.05	(176,454.41)
2/15/2024	APCK	Check # 9771 - PAYSON ROUNDUP		84.00	(176,538.41)
2/15/2024	APCK	Check # 9772 - PPLSI		25.70	(176,564.11)
2/15/2024	APCK	Check # 9773 - PRUDENTIAL OVERALL SUPPLY		427.73	(176,991.84)
2/15/2024	APCK	Check # 9774 - PSWID-Petty Cash		174.87	(177,166.71)
2/15/2024	APCK	Check # 9775 - RECYCLING & LANDFILL MGMT		10.00	(177,176.71)
2/15/2024	APCK	Check # 9776 - RURAL ARIZONA GROUP HEALTH TRUST		11,796.80	(188,973.51)
2/15/2024	APCK	Check # 9777 - SIMPLIFIED NETWORKS		158.81	(189,132.32)
2/15/2024	APCK	Check # 9778 - SMARTSYSTEMS, INC		3,915.72	(193,048.04)

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
2/15/2024	APCK	Check # 9779 - SQUAW PEAK REPORTERS, INC		1,560.90	(194,608.94)
2/15/2024	APCK	Check # 9780 - STEVE MITCHELL		2,000.00	(196,608.94)
2/15/2024	APCK	Check # 9781 - WILDWOOD ENTERPRISES, L.L.C.		4,640.00	(201,248.94)
2/15/2024	APCK	Check # 9783 - MELISSA DAY-JOHNSON		852.54	(202,101.48)
2/15/2024	APCK	Check # 9784 - ROBERT BLOOM/ROBERTA KRUM		76.34	(202,177.82)
2/15/2024	APCK	Check # 9785 - SOLITUDE TRAILS DWID		59.29	(202,237.11)
2/15/2024	DEP	Bank Deposit: 10424 - Operations - PNC	1,002.39		(201,234.72)
2/15/2024	DEP	Bank Deposit: 10425 - Operations - PNC	3,017.45		(198,217.27)
2/15/2024	DEP	Bank Deposit: 10426 - Operations - PNC	65.13		(198,152.14)
2/15/2024	DEP	Bank Deposit: 10431 - Operations - PNC	2,106.12		(196,046.02)
2/15/2024	DEP	Bank Deposit: 10432 - Operations - PNC	4,485.77		(191,560.25)
2/15/2024	APCK	VOID - Check # 9768 - LEVELCON-MICRO DESIGN, INC	150.00		(191,410.25)
2/16/2024	APCK	Check # EFT - HSA BANK		631.60	(192,041.85)
2/16/2024	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,297.59	(193,339.44)
2/16/2024	APCK	Check # EFT - ADP, LLC		27,569.24	(220,908.68)
2/16/2024	DEP	Bank Deposit: 10437 - Operations - PNC	146.50		(220,762.18)
2/16/2024	DEP	Bank Deposit: 10438 - Operations - PNC	1,108.86		(219,653.32)
2/16/2024	DEP	Bank Deposit: 10439 - Operations - PNC	318.58		(219,334.74)
2/16/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	14,845.00		(204,489.74)
2/17/2024	DEP	Bank Deposit: 10444 - Operations - PNC	132.55		(204,357.19)
2/18/2024	APCK	Check # AutoEFT - CENTURY LINK		394.28	(204,751.47)
2/18/2024	DEP	Bank Deposit: 10446 - Operations - PNC	61.33		(204,690.14)
2/19/2024	DEP	Bank Deposit: 10448 - Operations - PNC	334.32		(204,355.82)
2/20/2024	APCK	Check # 9786 - ORACLE INSURANCE GROUP INC		4,830.30	(209,186.12)
2/20/2024	DEP	Bank Deposit: 10452 - Operations - PNC	306.28		(208,879.84)
2/20/2024	DEP	Bank Deposit: 10453 - Operations - PNC	3,522.37		(205,357.47)
2/20/2024	DEP	Bank Deposit: 10454 - Operations - PNC	6,770.61		(198,586.86)
2/21/2024	DEP	Bank Deposit: 10464 - Operations - PNC	182.71		(198,404.15)
2/21/2024	DEP	Bank Deposit: 10465 - Operations - PNC	507.15		(197,897.00)
2/21/2024	DEP	Bank Deposit: 10466 - Operations - PNC	1,747.15		(196,149.85)
2/21/2024	APCK	Check # AutoEFT - WASTE MANAGEMENT OF ARIZONA, INC.		181.59	(196,331.44)
2/22/2024	DEP	Bank Deposit: 10471 - Operations - PNC	140.00		(196,191.44)
2/22/2024	DEP	Bank Deposit: 10472 - Operations - PNC	2,030.69		(194,160.75)
2/22/2024	DEP	Bank Deposit: 10473 - Operations - PNC	17,035.89		(177,124.86)
2/23/2024	APCK	Check # AutoEFT - ADP, LLC		46.06	(177,170.92)
2/23/2024	APCK	Check # AutoEFT - ADP, LLC		174.90	(177,345.82)
2/23/2024	DEP	Bank Deposit: 10459 - Operations - PNC	8,298.39		(169,047.43)
2/23/2024	DEP	Bank Deposit: 10478 - Operations - PNC	4,571.24		(164,476.19)
2/23/2024	DEP	Bank Deposit: 10479 - Operations - PNC	6,179.80		(158,296.39)
2/23/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	18,579.70		(139,716.69)
2/24/2024	DEP	Bank Deposit: 10484 - Operations - PNC	4,471.66		(135,245.03)
2/25/2024	DEP	Bank Deposit: 10486 - Operations - PNC	50,747.20		(84,497.83)
2/25/2024	APCK	Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		224.99	(84,722.82)
2/26/2024	APCK	Check # 9787 - APACHE UNDERGROUND & EXCAVATING, LLC		6,987.45	(91,710.27)
2/26/2024	DEP	Bank Deposit: 10490 - Operations - PNC	100.00		(91,610.27)
2/26/2024	DEP	Bank Deposit: 10491 - Operations - PNC	1,778.12		(89,832.15)
2/26/2024	DEP	Bank Deposit: 10492 - Operations - PNC	1,457.45		(88,374.70)
2/27/2024	DEP	Bank Deposit: 10498 - Operations - PNC	1,528.62		(86,846.08)
2/27/2024	DEP	Bank Deposit: 10499 - Operations - PNC	61.75		(86,784.33)
2/28/2024	APCK	Check # EFT - HOME DEPOT		2,256.55	(89,040.88)
2/28/2024	DEP	Bank Deposit: 10504 - Operations - PNC	272.32		(88,768.56)
2/28/2024	DEP	Bank Deposit: 10505 - Operations - PNC	347.27		(88,421.29)
2/29/2024	APCK	Check # 9788 - AETNA LIFE INSURANCE COMPANY		138.16	(88,559.45)
2/29/2024	APCK	Check # 9789 - ALLEN, KRISTIE		125.96	(88,685.41)
2/29/2024	APCK	Check # 9790 - ARIZONA WATERWORKS SUPPLY		7,332.32	(96,017.73)
2/29/2024	APCK	Check # 9791 - BINGHAM EQUIPMENT COMPANY		870.64	(96,888.37)
2/29/2024	APCK	Check # 9792 - GEO-LOGIC ASSOCIATES		7,817.10	(104,705.47)
2/29/2024	APCK	Check # 9793 - GUFFEE, STEVE		63.36	(104,768.83)
2/29/2024	APCK	Check # 9794 - KP VENTURES WELL DRILLING & PUMP CO, LLC		9,278.72	(114,047.55)
2/29/2024	APCK	Check # 9795 - MORGAN MOTZ		125.96	(114,173.51)
2/29/2024	APCK	Check # 9796 - MOYES SELLERS & HENDRICKS		16,213.00	(130,386.51)
2/29/2024	APCK	Check # 9797 - PAYSON CARQUEST		299.82	(130,686.33)
2/29/2024	APCK	Check # 9798 - PERNA, JOSEPH		55.00	(130,741.33)
2/29/2024	APCK	Check # 9799 - ROY HAUGHT EXCAVATING, INC		232.47	(130,973.80)
2/29/2024	APCK	Check # 9800 - USA BLUEBOOK		385.90	(131,359.70)
2/29/2024	APCK	Check # 9801 - VALLEY IMAGING SOLUTIONS		230.84	(131,590.54)
2/29/2024	APCK	Check # 9803 - Dynamic Web Shop - Mike McClellan		562.50	(132,153.04)
2/29/2024	DEP	Bank Deposit: 10515 - Operations - PNC	166.05		(131,986.99)
2/29/2024	DEP	Bank Deposit: 10516 - Operations - PNC	358.61		(131,628.38)
2/29/2024	BKTR	Bank Transfer from MM Sweep - PNC	165,252.43		33,624.05
2/29/2024	BKTR	Bank Transfer to MM Sweep - PNC		171,878.94	(138,254.89)

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
2/29/2024	APCK	Check # EFT - ADP, LLC		26,925.84	(165,180.73)
2/29/2024	BREE	Operations - PNC - Account Analysis Fee		1,281.91	(166,462.64)
			$427,178.41	**($415,406.64)**	**($166,462.64)**
10001 - Gila County Warrant Acct Chase					**$192,188.90**
2/29/2024	DEP	Bank Deposit: 10589 - Gila County Warrant Acct - Chase	548.98		192,737.88
2/29/2024	DEP	Bank Deposit: 10590 - Gila County Warrant Acct - Chase	2,661.75		195,399.63
2/29/2024	DEP	Bank Deposit: 10591 - Gila County Warrant Acct - Chase	23,164.68		218,564.31
			$26,375.41		**$218,564.31**
10003 - PNC-Restricted Cust. Sec Dep					**$304,646.86**
2/1/2024	BKTR	Bank Transfer from Operations - PNC	2,250.00		306,896.86
2/1/2024	BKTR	Bank Transfer to Operations - PNC		493.69	306,403.17
2/15/2024	APCK	Check # 3055 - EBERTS, KIRT ALAN		20.32	306,382.85
2/15/2024	APCK	Check # 3056 - EKSTRAND, JEFF		133.57	306,249.28
2/15/2024	APCK	Check # 3057 - MEHAN, RAY		76.36	306,172.92
2/28/2024	APCK	Check # 3058 - BUECHNER, JEFF & DIANE		91.82	306,081.10
2/28/2024	APCK	Check # 3059 - GUFFEE, STEVE		42.70	306,038.40
2/28/2024	APCK	Check # 3060 - HOMES LLC, J&B		26.45	306,011.95
2/28/2024	APCK	Check # 3061 - MOOMEY, MICHAEL & KELLI		59.93	305,952.02
2/28/2024	APCK	Check # 3062 - ROGERS, JAROM		117.16	305,834.86
			$2,250.00	**($1,062.00)**	**$305,834.86**
10005 - Petty Cash					**$200.00**
10006 - Cash Drawer					**$200.00**
10007 - PNC-Public Funds Interest Checking-USDA					**$251,319.34**
2/29/2024	BREE	USDA Public Funds PNC - Interest Earned	547.61		251,866.95
			$547.61		**$251,866.95**
10008 - PNC-MM Sweep Acct					**$2,827,881.81**
2/29/2024	BKTR	Bank Transfer to Operations - PNC		165,252.43	2,662,629.38
2/29/2024	BKTR	Bank Transfer from Operations - PNC	171,878.94		2,834,508.32
2/29/2024	BREE	MM Sweep - PNC - Interest Earned	7,076.05		2,841,584.37
			$178,954.99	**($165,252.43)**	**$2,841,584.37**
10011 - PNC-MM-Reserve Funds Acct					**$258,263.05**
2/29/2024	BREE	MM Reserve Accnt - PNC - Interest Earned	562.75		258,825.80
			$562.75		**$258,825.80**
10014 - PNC-WIFA Operations Accnt					**$202,571.60**
2/20/2024	DEP	Bank Deposit: 10462 - WIFA Operations Accnt	507,826.05		710,397.65
2/20/2024	DEP	Bank Deposit: 10463 - WIFA Operations Accnt	15,227.85		725,625.50
2/26/2024	APCK	Check # 1496 - APACHE UNDERGROUND & EXCAVATING, LLC		22,405.75	703,219.75
2/26/2024	APCK	Check # 1497 - EUSI, LLC		21,123.38	682,096.37
2/26/2024	APCK	Check # 1498 - GEO-LOGIC ASSOCIATES		8,452.10	673,644.27
2/26/2024	APCK	Check # 1499 - GEO-LOGIC ASSOCIATES		12,340.34	661,303.93
2/26/2024	APCK	Check # 1500 - GEO-LOGIC ASSOCIATES		1,661.50	659,642.43
2/26/2024	APCK	Check # 1503 - MOYES SELLERS & HENDRICKS		185.50	659,456.93
2/26/2024	APCK	Check # 1504 - SUNRISE ENGINEERING, INC		40,966.86	618,490.07
2/26/2024	APCK	Check # 1505 - SUNRISE ENGINEERING, INC		3,496.00	614,994.07
2/26/2024	APCK	Check # 1506 - SUNRISE ENGINEERING, INC		1,462.50	613,531.57
2/26/2024	APCK	Check # 1507 - SUNRISE ENGINEERING, INC		5,114.25	608,417.32
2/26/2024	APCK	Check # 1508 - SUNRISE ENGINEERING, INC		1,200.00	607,217.32
2/26/2024	APCK	Check # 1502 - MOUNTAIN HIGH EXCAVATING, LLC		263,404.29	343,813.03
2/26/2024	APCK	Check # 1501 - KP VENTURES WELL DRILLING & PUMP CO, LLC		163,197.18	180,615.85
			$523,053.90	**($545,009.65)**	**$180,615.85**
10015 - PNC-WIFA Reserve Restricted Accnt					**$626,875.66**
2/29/2024	BREE	WIFA Reserve Accnt - Interest Earned	1,365.94		628,241.60
			$1,365.94		**$628,241.60**
10100 - Xpress Bill Pay Clearing					**$43,062.10**
2/1/2024	DEP	Bank Deposit: 10347 - Xpress Bill Pay - Clearing	503.08		43,565.18
2/1/2024	DEP	Bank Deposit: 10348 - Xpress Bill Pay - Clearing	425.02		43,990.20
2/1/2024	DEP	Bank Deposit: 10349 - Xpress Bill Pay - Clearing	560.00		44,550.20
2/2/2024	BKTR	Bank Transfer to Operations - PNC		43,062.10	1,488.10
2/2/2024	DEP	Bank Deposit: 10351 - Xpress Bill Pay - Clearing	385.47		1,873.57
2/2/2024	DEP	Bank Deposit: 10352 - Xpress Bill Pay - Clearing	236.33		2,109.90
2/2/2024	DEP	Bank Deposit: 10353 - Xpress Bill Pay - Clearing	208.81		2,318.71
2/2/2024	DEP	Bank Deposit: 10354 - Xpress Bill Pay - Clearing	60.00		2,378.71
2/3/2024	DEP	Bank Deposit: 10356 - Xpress Bill Pay - Clearing	907.72		3,286.43
2/4/2024	DEP	Bank Deposit: 10358 - Xpress Bill Pay - Clearing	1,235.86		4,522.29

Account Date	Code	Description	Debit	Credit	Balance
10100 - Xpress Bill Pay Clearing (continued)					
2/5/2024	DEP	Bank Deposit: 10361 - Xpress Bill Pay - Clearing	882.38		5,404.67
2/5/2024	DEP	Bank Deposit: 10362 - Xpress Bill Pay - Clearing	161.45		5,566.12
2/5/2024	DEP	Bank Deposit: 10363 - Xpress Bill Pay - Clearing	167.04		5,733.16
2/5/2024	DEP	Bank Deposit: 10364 - Xpress Bill Pay - Clearing	459.53		6,192.69
2/6/2024	DEP	Bank Deposit: 10378 - Xpress Bill Pay - Clearing	448.48		6,641.17
2/6/2024	DEP	Bank Deposit: 10379 - Xpress Bill Pay - Clearing	1,223.93		7,865.10
2/6/2024	DEP	Bank Deposit: 10380 - Xpress Bill Pay - Clearing	1,040.10		8,905.20
2/6/2024	DEP	Bank Deposit: 10381 - Xpress Bill Pay - Clearing	213.31		9,118.51
2/7/2024	DEP	Bank Deposit: 10383 - Xpress Bill Pay - Clearing	199.22		9,317.73
2/7/2024	DEP	Bank Deposit: 10384 - Xpress Bill Pay - Clearing	2,014.97		11,332.70
2/7/2024	DEP	Bank Deposit: 10385 - Xpress Bill Pay - Clearing	1,095.30		12,428.00
2/7/2024	DEP	Bank Deposit: 10386 - Xpress Bill Pay - Clearing	430.10		12,858.10
2/8/2024	DEP	Bank Deposit: 10389 - Xpress Bill Pay - Clearing	321.47		13,179.57
2/8/2024	DEP	Bank Deposit: 10390 - Xpress Bill Pay - Clearing	1,545.32		14,724.89
2/8/2024	DEP	Bank Deposit: 10391 - Xpress Bill Pay - Clearing	625.37		15,350.26
2/8/2024	DEP	Bank Deposit: 10392 - Xpress Bill Pay - Clearing	324.14		15,674.40
2/9/2024	BKTR	Bank Transfer to Operations - PNC		12,858.10	2,816.30
2/9/2024	DEP	Bank Deposit: 10396 - Xpress Bill Pay - Clearing	708.96		3,525.26
2/9/2024	DEP	Bank Deposit: 10397 - Xpress Bill Pay - Clearing	1,360.17		4,885.43
2/9/2024	DEP	Bank Deposit: 10398 - Xpress Bill Pay - Clearing	924.52		5,809.95
2/9/2024	DEP	Bank Deposit: 10399 - Xpress Bill Pay - Clearing	162.40		5,972.35
2/10/2024	DEP	Bank Deposit: 10401 - Xpress Bill Pay - Clearing	313.79		6,286.14
2/10/2024	DEP	Bank Deposit: 10402 - Xpress Bill Pay - Clearing	191.72		6,477.86
2/11/2024	DEP	Bank Deposit: 10404 - Xpress Bill Pay - Clearing	313.38		6,791.24
2/12/2024	DEP	Bank Deposit: 10411 - Xpress Bill Pay - Clearing	342.15		7,133.39
2/12/2024	DEP	Bank Deposit: 10412 - Xpress Bill Pay - Clearing	977.64		8,111.03
2/12/2024	DEP	Bank Deposit: 10413 - Xpress Bill Pay - Clearing	731.99		8,843.02
2/12/2024	DEP	Bank Deposit: 10414 - Xpress Bill Pay - Clearing	252.59		9,095.61
2/13/2024	DEP	Bank Deposit: 10420 - Xpress Bill Pay - Clearing	534.47		9,630.08
2/13/2024	DEP	Bank Deposit: 10421 - Xpress Bill Pay - Clearing	1,287.58		10,917.66
2/13/2024	DEP	Bank Deposit: 10422 - Xpress Bill Pay - Clearing	885.76		11,803.42
2/13/2024	DEP	Bank Deposit: 10423 - Xpress Bill Pay - Clearing	191.29		11,994.71
2/15/2024	DEP	Bank Deposit: 10427 - Xpress Bill Pay - Clearing	400.29		12,395.00
2/15/2024	DEP	Bank Deposit: 10428 - Xpress Bill Pay - Clearing	1,873.38		14,268.38
2/15/2024	DEP	Bank Deposit: 10429 - Xpress Bill Pay - Clearing	242.43		14,510.81
2/15/2024	DEP	Bank Deposit: 10430 - Xpress Bill Pay - Clearing	334.19		14,845.00
2/15/2024	DEP	Bank Deposit: 10433 - Xpress Bill Pay - Clearing	699.13		15,544.13
2/15/2024	DEP	Bank Deposit: 10434 - Xpress Bill Pay - Clearing	720.37		16,264.50
2/15/2024	DEP	Bank Deposit: 10435 - Xpress Bill Pay - Clearing	240.91		16,505.41
2/15/2024	DEP	Bank Deposit: 10436 - Xpress Bill Pay - Clearing	129.00		16,634.41
2/16/2024	DEP	Bank Deposit: 10440 - Xpress Bill Pay - Clearing	803.74		17,438.15
2/16/2024	DEP	Bank Deposit: 10441 - Xpress Bill Pay - Clearing	741.71		18,179.86
2/16/2024	DEP	Bank Deposit: 10442 - Xpress Bill Pay - Clearing	340.47		18,520.33
2/16/2024	DEP	Bank Deposit: 10443 - Xpress Bill Pay - Clearing	125.88		18,646.21
2/16/2024	BKTR	Bank Transfer to Operations - PNC		14,845.00	3,801.21
2/17/2024	DEP	Bank Deposit: 10445 - Xpress Bill Pay - Clearing	64.85		3,866.06
2/18/2024	DEP	Bank Deposit: 10447 - Xpress Bill Pay - Clearing	203.48		4,069.54
2/19/2024	DEP	Bank Deposit: 10449 - Xpress Bill Pay - Clearing	405.27		4,474.81
2/20/2024	DEP	Bank Deposit: 10455 - Xpress Bill Pay - Clearing	6,621.41		11,096.22
2/20/2024	DEP	Bank Deposit: 10456 - Xpress Bill Pay - Clearing	1,630.29		12,726.51
2/20/2024	DEP	Bank Deposit: 10457 - Xpress Bill Pay - Clearing	397.72		13,124.23
2/20/2024	DEP	Bank Deposit: 10458 - Xpress Bill Pay - Clearing	66.53		13,190.76
2/21/2024	DEP	Bank Deposit: 10467 - Xpress Bill Pay - Clearing	2,594.50		15,785.26
2/21/2024	DEP	Bank Deposit: 10468 - Xpress Bill Pay - Clearing	2,290.95		18,076.21
2/21/2024	DEP	Bank Deposit: 10469 - Xpress Bill Pay - Clearing	362.90		18,439.11
2/21/2024	DEP	Bank Deposit: 10470 - Xpress Bill Pay - Clearing	140.59		18,579.70
2/22/2024	DEP	Bank Deposit: 10474 - Xpress Bill Pay - Clearing	9,796.05		28,375.75
2/22/2024	DEP	Bank Deposit: 10475 - Xpress Bill Pay - Clearing	2,347.42		30,723.17
2/22/2024	DEP	Bank Deposit: 10476 - Xpress Bill Pay - Clearing	722.89		31,446.06
2/22/2024	DEP	Bank Deposit: 10477 - Xpress Bill Pay - Clearing	300.50		31,746.56
2/23/2024	DEP	Bank Deposit: 10480 - Xpress Bill Pay - Clearing	5,531.09		37,277.65
2/23/2024	DEP	Bank Deposit: 10481 - Xpress Bill Pay - Clearing	3,056.51		40,334.16
2/23/2024	DEP	Bank Deposit: 10482 - Xpress Bill Pay - Clearing	1,513.12		41,847.28
2/23/2024	DEP	Bank Deposit: 10483 - Xpress Bill Pay - Clearing	864.65		42,711.93
2/23/2024	BKTR	Bank Transfer to Operations - PNC		18,579.70	24,132.23
2/24/2024	DEP	Bank Deposit: 10485 - Xpress Bill Pay - Clearing	5,056.92		29,189.15
2/25/2024	DEP	Bank Deposit: 10487 - Xpress Bill Pay - Clearing	37,285.32		66,474.47
2/26/2024	DEP	Bank Deposit: 10493 - Xpress Bill Pay - Clearing	762.55		67,237.02
2/26/2024	DEP	Bank Deposit: 10494 - Xpress Bill Pay - Clearing		782.80	66,454.22
2/26/2024	DEP	Bank Deposit: 10495 - Xpress Bill Pay - Clearing	255.39		66,709.61
2/26/2024	DEP	Bank Deposit: 10496 - Xpress Bill Pay - Clearing	386.87		67,096.48

Date	Account Code	Description	Debit	Credit	Balance
10100 - Xpress Bill Pay Clearing (continued)					
2/26/2024	DEP	Bank Deposit: 10497 - Xpress Bill Pay - Clearing	64.82		67,161.30
2/27/2024	DEP	Bank Deposit: 10500 - Xpress Bill Pay - Clearing	264.92		67,426.22
2/27/2024	DEP	Bank Deposit: 10501 - Xpress Bill Pay - Clearing	301.46		67,727.68
2/27/2024	DEP	Bank Deposit: 10502 - Xpress Bill Pay - Clearing	74.70		67,802.38
2/27/2024	DEP	Bank Deposit: 10503 - Xpress Bill Pay - Clearing	77.33		67,879.71
2/28/2024	DEP	Bank Deposit: 10506 - Xpress Bill Pay - Clearing	331.48		68,211.19
2/28/2024	DEP	Bank Deposit: 10507 - Xpress Bill Pay - Clearing		124.20	68,086.99
2/28/2024	DEP	Bank Deposit: 10508 - Xpress Bill Pay - Clearing	205.59		68,292.58
2/29/2024	DEP	Bank Deposit: 10517 - Xpress Bill Pay - Clearing	295.17		68,587.75
2/29/2024	DEP	Bank Deposit: 10518 - Xpress Bill Pay - Clearing		317.82	68,269.93
2/29/2024	DEP	Bank Deposit: 10519 - Xpress Bill Pay - Clearing	124.17		68,394.10
2/29/2024	DEP	Bank Deposit: 10520 - Xpress Bill Pay - Clearing	100.00		68,494.10
			$116,001.72	**($90,569.72)**	**$68,494.10**
10107 - WIFA Interest					**$18,085.47**
10108 - WIFA Finance Charges					**$44,914.25**
10111 - Right-to-Use Lease Interest					**$1,071.07**
2/15/2024	LTDP	Building Lease	111.52		1,182.59
2/15/2024	LTDP	Land Lease	17.71		1,200.30
			$129.23		**$1,200.30**
10112 - WIFA INTERIM - Interest					**$14,942.94**
12000 - Undeposited Receipts					**$0.00**
2/1/2024	CPMT	Receipting: Billing Account Payments	2,073.92		2,073.92
2/1/2024	DEP	Bank Deposits		2,073.92	0.00
2/2/2024	CPMT	Receipting: Billing Account Payments	1,371.81		1,371.81
2/2/2024	DEP	Bank Deposits		1,371.81	0.00
2/3/2024	CPMT	Receipting: Billing Account Payments	2,050.99		2,050.99
2/3/2024	DEP	Bank Deposits		2,050.99	0.00
2/4/2024	CPMT	Receipting: Billing Account Payments	2,014.71		2,014.71
2/4/2024	DEP	Bank Deposits		2,014.71	0.00
2/5/2024	CPMT	Receipting: Billing Account Payments	3,277.68		3,277.68
2/5/2024	DEP	Bank Deposits		3,277.68	0.00
2/6/2024	CPMT	Receipting: Billing Account Payments	8,731.92		8,731.92
2/6/2024	DEP	Bank Deposits		8,731.92	0.00
2/7/2024	CPMT	Receipting: Billing Account Payments	3,929.37		3,929.37
2/7/2024	DEP	Bank Deposits		3,929.37	0.00
2/8/2024	CPMT	Receipting: Billing Account Payments	5,559.40		5,559.40
2/8/2024	NBPT	Receipting - Non-Billed Payments	1,065.00		6,624.40
2/8/2024	DEP	Bank Deposits		6,624.40	0.00
2/9/2024	CPMT	Receipting: Billing Account Payments	11,655.22		11,655.22
2/9/2024	DEP	Bank Deposits		11,655.22	0.00
2/10/2024	CPMT	Receipting: Billing Account Payments	924.14		924.14
2/10/2024	DEP	Bank Deposits		924.14	0.00
2/11/2024	CPMT	Receipting: Billing Account Payments	514.63		514.63
2/11/2024	DEP	Bank Deposits		514.63	0.00
2/12/2024	CPMT	Receipting: Billing Account Payments	10,481.19		10,481.19
2/12/2024	NBPT	Receipting - Non-Billed Payments	8,350.00		18,831.19
2/12/2024	DEP	Bank Deposits		18,831.19	0.00
2/13/2024	CPMT	Receipting: Billing Account Payments	8,922.87		8,922.87
2/13/2024	NBPT	Receipting - Non-Billed Payments	210.14		9,133.01
2/13/2024	DEP	Bank Deposits		9,133.01	0.00
2/14/2024	CPMT	Receipting: Billing Account Payments	6,935.26		6,935.26
2/15/2024	DEP	Bank Deposits		15,316.56	(8,381.30)
2/15/2024	CPMT	Receipting: Billing Account Payments	8,381.30		0.00
2/16/2024	CPMT	Receipting: Billing Account Payments	3,585.74		3,585.74
2/16/2024	DEP	Bank Deposits		3,585.74	0.00
2/17/2024	CPMT	Receipting: Billing Account Payments	197.40		197.40
2/17/2024	DEP	Bank Deposits		197.40	0.00
2/18/2024	CPMT	Receipting: Billing Account Payments	264.81		264.81
2/18/2024	DEP	Bank Deposits		264.81	0.00
2/19/2024	CPMT	Receipting: Billing Account Payments	739.59		739.59
2/19/2024	DEP	Bank Deposits		739.59	0.00
2/20/2024	CPMT	Receipting: Billing Account Payments	19,315.21		19,315.21
2/20/2024	DEP	Bank Deposits		542,369.11	(523,053.90)
2/20/2024	NBPT	Receipting - Non-Billed Payments	523,053.90		0.00
2/21/2024	CPMT	Receipting: Billing Account Payments	7,825.95		7,825.95
2/21/2024	DEP	Bank Deposits		7,825.95	0.00
2/22/2024	CPMT	Receipting: Billing Account Payments	32,373.44		32,373.44

Pine-Strawberry WID
Standard Financial Report
PSWID - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	February Actual	2024 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	11,771.77	(166,462.64)
10001 Gila County Warrant Acct Chase	26,375.41	218,564.31
10003 PNC-Restricted Cust. Sec Dep	1,188.00	305,834.86
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-Public Funds Interest Checking-USDA	547.61	251,866.95
10008 PNC-MM Sweep Acct	13,702.56	2,841,584.37
10011 PNC-MM-Reserve Funds Acct	562.75	258,825.80
10014 PNC-WIFA Operations Accnt	(21,955.75)	180,615.85
10015 PNC-WIFA Reserve Restricted Accnt	1,365.94	628,241.60
10100 Xpress Bill Pay Clearing	25,432.00	68,494.10
Total Cash and cash equivalents	**58,990.29**	**4,587,965.20**
Receivables		
12006 Accounts Receivable	(11,517.80)	215,795.34
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(2,661.75)	6,483.10
Total Receivables	**(14,179.55)**	**217,476.11**
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	701.63	43,669.38
16000 Inventory-Parts in Warehouse	(2,006.05)	424,529.37
Total Other current assets	**(1,304.42)**	**469,098.35**
Total Current Assets	**43,506.32**	**5,274,539.66**
Non-Current Assets		
Capital assets		
Work in Process		
16020 PSWID Construction in Progress	20,382.23	40,514.33
16030 USDA Construction in Progress	812,246.93	7,016,615.70
Total Work in Process	**832,629.16**	**7,057,130.03**
Property		
16110 Land	0.00	300,758.09
16210 Buildings	0.00	389,697.72
16310 Leasehold Improvements	0.00	41,883.28
16410 Infrastructure	0.00	13,639,524.25
16610 Vehicles & Equipment	(19,489.15)	889,900.93
16620 Computers Hardware & Software	0.00	49,754.60
Total Property	**(19,489.15)**	**15,311,518.87**
Accumulated depreciation		
17210 AccDpn Buildings	2,148.42	99,447.38
17310 AccDpn Leasehold Improvements	463.13	14,758.23
17410 AccDpn Infrastructure	45,568.20	4,326,464.60
17610 AccDpn Vehicles & Equipment	(11,833.83)	303,275.15
17620 AccDpn Computers Hardware & Software	677.94	48,624.12
Total Accumulated depreciation	**37,023.86**	**4,792,569.48**
Total Capital assets	**776,116.15**	**17,576,079.42**
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(461,105.48)
14007 Right-to-Use Lease	0.00	94,612.12
14007A Amortization of Leases	(1,855.96)	(58,191.91)
Total Other non-current assets	**(4,475.88)**	**832,866.73**
Total Non-Current Assets	**771,640.27**	**18,408,946.15**
Total Assets:	**815,146.59**	**23,683,485.81**
Liabilites and Fund Equity:		
Liabilities:		

Pine-Strawberry WID
Standard Financial Report
PSWID - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	February Actual	2024 YTD Actual
Accounts payable		
20000 Accounts Payable	231,413.78	834,047.84
Total Accounts payable	**231,413.78**	**834,047.84**
Other Current Liabilities		
24001 Compensated PTO	0.00	12,603.55
24101 Refundable Customer Deposits	1,395.00	309,474.54
25500 Sales Tax Payable	(1,129.38)	13,631.81
25506 SIMPLE Employee Contribution	723.27	723.27
25507 HSA Employee Contribution	215.00	215.00
25510 Retention Payable	37,168.44	161,171.56
25511 ACC/CRI/HIP	64.68	138.15
25512 Short Term Disability	121.00	98.50
25514 Vol Term Life Ins.	133.29	133.17
25515 Legal Shield	12.85	38.55
Total Other Current Liabilities	**38,704.15**	**498,228.10**
Long-term liabilities		
25005 WIFA Note Payable	0.00	5,988,566.66
25006 WIFA/USDA Design Loan Payable	15,227.85	1,276,050.45
25007 USDA Note Payable	0.00	3,761,679.22
25008 WIFA/USDA Construction Loan Payable	507,826.05	4,712,473.38
25513 Right-To-Use Leases	(1,870.77)	40,174.87
Total Long-term liabilities	**521,183.13**	**15,778,944.58**
Total Liabilities:	**791,301.06**	**17,111,220.52**
Fund Balance		
Net income		
30000 Retained Earnings	23,845.53	6,572,265.29
Total Net income	**23,845.53**	**6,572,265.29**
Total Fund Balance	**23,845.53**	**6,572,265.29**
Total Liabilites and Fund Equity:	**815,146.59**	**23,683,485.81**
Total Net Position	**0.00**	**0.00**

Pine-Strawberry WID
Standard Financial Report
PSWID - 02/01/2024 to 02/29/2024
66.67% of the fiscal year has expired

	February Actual	2024 YTD Actual	2024 Budget	Budget Remaining
Income or Expense				
Income From Operations:				
Operating income				
Water Fees				
50201 Water Base Fees	185,255.57	1,477,749.15	2,188,342.00	710,592.85
50201A Excess Gallon Fees-Tier 1	5,833.58	63,534.38	87,054.00	23,519.62
50201B Excess Gallon Fees-Tier 2	3,145.11	51,952.76	62,214.00	10,261.24
50201C Excess Gallon Fees-Tier 3	3,304.23	65,577.57	72,462.00	6,884.43
50201D Excess Gallon Fees-Tier 4	8,385.57	126,358.20	139,928.00	13,569.80
Total Water Fees	**205,924.06**	**1,785,172.06**	**2,550,000.00**	**764,827.94**
Property Tax				
50300 Property Tax Levy	23,164.68	650,405.83	966,015.00	315,609.17
Total Property Tax	**23,164.68**	**650,405.83**	**966,015.00**	**315,609.17**
Other Water Fees				
50200 Misc Other Fees	10,500.00	10,661.77	840.00	(9,821.77)
50202 Establishment Fee-Water	1,350.00	14,400.00	20,000.00	5,600.00
50203 Lateral Fee	8,700.00	38,650.00	72,000.00	33,350.00
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	0.00	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	14,600.00	58,900.00	110,000.00	51,100.00
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	**35,150.00**	**125,161.77**	**207,140.00**	**81,978.23**
Miscellaneous Fees				
50101 Late Fees	1,775.57	12,406.16	22,000.00	9,593.84
50102 NSF Checks	90.00	510.00	860.00	350.00
Total Miscellaneous Fees	**1,865.57**	**12,916.16**	**22,860.00**	**9,943.84**
Total Operating income	**266,104.31**	**2,573,655.82**	**3,746,015.00**	**1,172,359.18**
Operating expense				
Administration				
Other Admin Expenses				
60003.1 Admin Other - Bank Charges	1,281.91	9,915.15	13,800.00	3,884.85
60003.2 Admin Other - Insurance General	2,048.91	13,346.83	19,451.00	6,104.17
60003.3 Admin Other - Postage-General (Not Billings)	190.47	1,092.53	1,350.00	257.47
60003.4 Admin Other - Dues and Subscriptions	169.48	457.37	800.00	342.63
60003.5 Admin Other - Travel/Meal/Training	372.21	1,450.04	1,850.00	399.96
60003.6 Admin Other - Supplies/Printing-Admin	1,078.61	7,685.60	12,731.00	5,045.40
60003.9 Admin Other - Lien Related Fees	0.00	31.05	0.00	(31.05)
Total Other Admin Expenses	**5,141.59**	**33,978.57**	**49,982.00**	**16,003.43**
Outside Source Fees				
60002.1 Outside Source - On Line Billing Portal	1,584.69	13,766.94	19,522.00	5,755.06
60002.3 Outside Source - Merchant Credit Card Fees	1,485.39	12,799.47	18,237.00	5,437.53
60002.6 Outside Source - Drug Testing	0.00	173.25	353.00	179.75
60002.8 Outside Source - Mailings-Customer Billings	1,498.90	12,268.69	18,239.00	5,970.31
60002.92 Outside Source - Public Notices	0.00	2,825.37	5,859.00	3,033.63
60002.94 Outside Source - Website Maintenance	562.50	3,456.31	9,500.00	6,043.69
60002.95 Outside Source - Advertisements	0.00	253.05	1,300.00	1,046.95
Total Outside Source Fees	**5,131.48**	**45,543.08**	**73,010.00**	**27,466.92**
Administration Office Expenses				
60001.2 Admin Office - Electric, Propane & Water-Admin.	1,980.87	6,777.04	10,000.00	3,222.96
60001.3 Admin Office - Small Equipment / Furniture	10.00	3,362.73	7,000.00	3,637.27
60001.4 Admin Office - Telephone/Ans. Serv./Internet	736.54	5,906.63	8,500.00	2,593.37
60001.5 Admin Office-Janitorial/Trash/Security/Maintenance	683.61	2,533.61	4,500.00	1,966.39
60001.7 Admin Office - Equipment Repairs/Maint. Adm.	0.00	27.00	550.00	523.00
60001.8 Admin Office - Computer/Software/IT Expenses	4,062.94	44,004.30	78,000.00	33,995.70
Total Administration Office Expenses	**7,473.96**	**62,611.31**	**108,550.00**	**45,938.69**
Admin Employer Taxes and Benefits				

	February Actual	2024 YTD Actual	2024 Budget	Budget Remaining
6009A Admin - Employment Taxes-SS	1,631.19	9,222.57	16,000.00	6,777.43
6009B Admin - Employment Taxes-Med	381.50	2,156.90	4,200.00	2,043.10
6009C Admin - Employment Taxes-FUTA	63.90	209.97	350.00	140.03
6009D Admin - Employment Taxes-SUTA	438.14	969.30	1,030.00	60.70
6009E Admin - Workmens Comp Insurance	16.67	140.69	300.00	159.31
6009F Admin - Employer Insurance Benefit Liability	2,876.59	25,692.33	40,130.00	14,437.67
6009G Admin - Payroll Processing Fees/ADP	742.62	3,904.95	5,200.00	1,295.05
6009H Admin - Retirement Benefit-Admin	566.66	3,589.13	6,782.00	3,192.87
6009I Admin - HSA Benefit-Admin	333.28	2,499.60	3,853.00	1,353.40
Total Admin Employer Taxes and Benefits	**7,050.55**	**48,385.44**	**77,845.00**	**29,459.56**
Administrative Labor				
60004.1 Admin Labor - District Manager	9,230.64	46,153.20	80,000.00	33,846.80
60004.3 Admin Labor - Accounting Assistant	6,788.62	38,425.29	57,283.00	18,857.71
60004.4 Admin Labor - C S Rep 1	5,192.25	28,709.66	43,680.00	14,970.34
60004.7 Admin Labor - Accountant	7,369.16	41,738.65	62,150.00	20,411.35
6009K Admin Labor - OT Expense	0.00	0.00	2,500.00	2,500.00
Total Administrative Labor	**28,580.67**	**155,026.80**	**245,613.00**	**90,586.20**
Total Administration	**53,378.25**	**345,545.20**	**555,000.00**	**209,454.80**
Admin - Professional Services, etc.				
70001 ADMIN - Accountant Fees-Audit	0.00	22,500.00	22,500.00	0.00
70004.1 ADMIN - Litigation Expenses	30,721.70	76,834.97	0.00	(76,834.97)
70004.2 ADMIN - Legal Fees - General	2,994.50	12,472.00	54,250.00	41,778.00
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.	**33,716.20**	**111,806.97**	**80,000.00**	**(31,806.97)**
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	348.47	539.00	190.53
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	8,255.00	7,405.00
80008.8 Ops Prof Svc - Electric & Outside Services	3,575.12	21,377.34	23,378.00	2,000.66
80008.9 Ops Prof Svc - Consulting	0.00	0.00	902.00	902.00
Total Professional Services	**3,575.12**	**27,860.18**	**57,004.00**	**29,143.82**
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	271.44	30,366.83	43,000.00	12,633.17
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	4,360.11	5,514.00	1,153.89
80040.6 Field Exp - Equipment	0.00	6,657.75	15,077.00	8,419.25
Total Field Expenses	**271.44**	**41,384.69**	**66,440.00**	**25,055.31**
Field Office Expenses				
80037.1 Field Office - Phone/Electric/Water	160.05	640.78	1,657.00	1,016.22
80037.1B Field Office - Subscriptions	83.06	957.53	2,200.00	1,242.47
80037.2 Field Office - Supplies	0.00	0.00	1,044.00	1,044.00
80037.3 Field Office - Janitorial/Trash	0.00	0.00	700.00	700.00
80037.4 Field Office - Certification/Training Expenses	359.98	2,110.75	3,500.00	1,389.25
80037.5 Field Office - Repairs & Maintenance	0.00	0.00	35.00	35.00
80037.7 Field Office - Cell Phones & Communications	48.45	419.59	1,095.00	675.41
80037.8 Field Office - Mileage/Meals/Travel/Gear	1,258.22	11,655.29	14,000.00	2,344.71
Total Field Office Expenses	**1,909.76**	**15,783.94**	**24,231.00**	**8,447.06**
Field Vehicle & Equipment Costs				
80036.1 Autos & Eqpt - Fuel Expense	2,684.42	22,306.85	36,999.00	14,692.15
80036.2 Autos & Eqpt - Maintain & Repair	266.09	3,535.67	7,566.00	4,030.33
80036.20 Autos & Eqpt Maint- Bobcat E60 ID1621	646.87	1,341.56	1,000.00	(341.56)
80036.201 Autos & Eqpt Maint- Big Tex Tilt Trailer ID1665	0.00	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	0.00	738.90	0.00	(738.90)

	February Actual	2024 YTD Actual	2024 Budget	Budget Remaining
80036.204 Autos & Eqpt- Maint - Skid Steer	4,016.40	4,059.68	2,000.00	(2,059.68)
80036.205 Autos & Eqpt Maint - Big Tex 19FT ID6476	0.00	22.51	100.00	77.49
80036.206 Autos & Eqpt Maint - 2022 Tool Trlr ID2202	0.00	65.79	0.00	(65.79)
80036.21 Autos & Eqpt Maint - Back Hoe ID1542	0.00	4,383.23	8,600.00	4,216.77
80036.23 Autos & Eqpt Maint - #4 2018 F-350 ID5957	0.00	4,507.64	1,343.00	(3,164.64)
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	5,720.29	6,000.00	279.71
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	0.00	1,826.65	3,100.00	1,273.35
80036.33 Autos & Eqpt Maint - 2023 Kubota ID6864	223.77	605.83	1,000.00	394.17
80036.34 Autos & Eqpt Maint - #2 2022 F250 ID9096	0.00	1,039.32	500.00	(539.32)
80036.35 Autos & Eqpt Maint - #3 2022 F250 ID9099	0.00	318.64	500.00	181.36
80036.36 Autos & Eqpt Maint - 2023 F750 ID8932	299.82	299.82	0.00	(299.82)
80036.4 Autos & Eqpt - License Fees	0.00	8.00	0.00	(8.00)
80036.5 Autos & Eqpt - Insurance Fees	1,383.11	7,614.99	9,500.00	1,885.01
Total Field Vehicle & Equipment Costs	**9,520.48**	**59,873.43**	**84,817.00**	**24,943.57**
Wells, Tanks, Infrastructure				
Water Share All				
80007.1 Water Share - Agreements	2,432.48	8,397.22	23,155.00	14,757.78
80007.2 Water Share - Electricity	1,031.45	5,907.61	17,954.00	12,046.39
80007.3 Water Share - Improvements/Parts/Maintenance	800.93	921.47	11,765.00	10,843.53
Total Water Share All	**4,264.86**	**15,226.30**	**52,874.00**	**37,647.70**
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	6,237.39	10,839.00	4,601.61
Total Well Expense All	**0.00**	**6,237.39**	**13,018.00**	**6,780.61**
Environmental				
80005.1 Environ - Testing Lab/Regulatory Fees H20	895.00	5,675.00	5,826.00	151.00
80005.2 Environ - Licenses/Permits/Fees	0.00	575.47	10,484.00	9,908.53
Total Environmental	**895.00**	**6,250.47**	**16,310.00**	**10,059.53**
Infrastructure All				
80002.1 Infrastructure - Asphalt-Landscape Repairs	5,688.87	40,281.60	127,000.00	86,718.40
80002.2 Infrastructure - Meters & Meter Related Expenses	2,315.87	11,801.64	40,000.00	28,198.36
80002.3 Infrastructure - Pumps/Motors/Etc.	1,601.86	7,602.75	50,000.00	42,397.25
80002.5 Infrastructure - Hydrant Expenses	0.00	0.00	8,000.00	8,000.00
80002.6 Infrastructure - Pipe/Related Expenses	9,108.95	97,349.57	125,000.00	27,650.43
Total Infrastructure All	**18,715.55**	**157,035.56**	**350,000.00**	**192,964.44**
Tanks All				
80003.2 Tanks - Level Monitoring	725.67	1,719.01	2,000.00	280.99
80003.3 Tanks - Telephones-Pumps	394.28	3,154.00	4,872.00	1,718.00
80003.4 Tanks - Monitoring Equipment	0.00	0.00	1,000.00	1,000.00
Total Tanks All	**1,119.95**	**4,873.01**	**7,872.00**	**2,998.99**
Other				
80001.1 Wells-Tanks-Booster:Electricity Wells	10,527.99	81,937.29	111,340.00	29,402.71
80001.2 Wells-Tanks-Boosters: Propane	300.63	1,983.08	3,500.00	1,516.92
80001.3 Wells-Tanks-Boosters: Parts	17.98	2,886.74	10,091.00	7,204.26
80001.4 Wells-Tanks-Boosters: General Engineering	0.00	0.00	2,500.00	2,500.00
Total Other	**10,846.60**	**86,807.11**	**127,431.00**	**40,623.89**
Total Wells, Tanks, Infrastructure	**35,841.96**	**276,429.84**	**567,505.00**	**291,075.16**
Field Labor & Employer Taxes/Benefits				
Field Labor				
80010.01 Field - Utility Operator 1	3,520.00	28,121.90	47,840.00	19,718.10
80010.02 Field - Utility Operator 2	5,649.80	25,914.80	47,840.00	21,925.20
80010.03 Field - Utility Operator 3	8,198.75	47,337.51	72,800.00	25,462.49
80010.04 Field - Utility Operator 4	6,321.00	36,713.25	53,420.00	16,706.75
80010.10 Field - OT Expense	0.00	0.00	38,500.00	38,500.00
80010.12 Field - Utility Operator 12	5,115.00	25,851.90	47,840.00	21,988.10
80010.13 Field - Utility Operator 13	6,487.50	32,195.00	47,840.00	15,645.00
80010.14 Field - Utility Operator 14	8,855.93	52,241.47	69,126.00	16,884.53
80010.15 Field - Utility Operator 15	8,500.46	46,369.08	58,206.00	11,836.92
Total Field Labor	**52,648.44**	**294,744.91**	**483,412.00**	**188,667.09**

	February Actual	2024 YTD Actual	2024 Budget	Budget Remaining
Field Employer Taxes & Benefits				
80009A Field - Employment Taxes-SS	3,044.78	18,053.09	35,288.00	17,234.91
80009B Field - Employment Taxes-Med	712.08	4,222.16	12,200.00	7,977.84
80009C Field - Employment Taxes-FUTA	141.77	420.21	2,100.00	1,679.79
80009D Field - Employment Taxes-SUTA	885.86	1,972.51	1,500.00	(472.51)
80009E Field - Workmens Comp Insurance	596.92	5,116.95	10,000.00	4,883.05
80009F Field - Employer Insurance Benefit Liability	3,768.09	43,659.26	72,000.00	28,340.74
80009G.2 Field - Authorized Deduction	(300.00)	(400.00)	0.00	400.00
80009H Field - Retirement Benefit Liability	595.68	4,600.19	7,000.00	2,399.81
80009I Field - HSA Benefit	499.92	4,624.26	6,500.00	1,875.74
Total Field Employer Taxes & Benefits	**9,945.10**	**82,268.63**	**146,588.00**	**64,319.37**
Total Field Labor & Employer Taxes/Benefits	**62,593.54**	**377,013.54**	**630,000.00**	**252,986.46**
Total Operations	**113,712.30**	**798,345.62**	**1,429,997.00**	**631,651.38**
Depreciation Expense				
Depreciation Expense-Operations				
80050 Depreciation Expense-Operations	55,835.07	453,048.37	630,000.00	176,951.63
Total Depreciation Expense-Operations	**55,835.07**	**453,048.37**	**630,000.00**	**176,951.63**
Depreciation Expense-Admin				
60030 Depreciation Expense-Admin	677.94	5,423.52	8,530.00	3,106.48
60030A Amortized Deferred Acq Charges	2,619.92	20,959.36	31,439.00	10,479.64
60030B Amortized Right-to-Use Leases	1,855.96	14,847.68	22,272.00	7,424.32
Total Depreciation Expense-Admin	**5,153.82**	**41,230.56**	**62,241.00**	**21,010.44**
Total Depreciation Expense	**60,988.89**	**494,278.93**	**692,241.00**	**197,962.07**
Total Operating expense	**261,795.64**	**1,749,976.72**	**2,757,238.00**	**1,007,261.28**
Total Income From Operations:	**4,308.67**	**823,679.10**	**988,777.00**	**165,097.90**
Non-Operating Items:				
Non-operating income				
50401 Accounting Credit	149.76	1,213.37	1,800.00	586.63
50403 Interest-Property Taxes	548.98	2,337.56	2,000.00	(337.56)
50409 Gain/loss from retired assets	8,350.00	(12,344.67)	0.00	12,344.67
50411 Restitution Payments	1,065.00	8,895.00	15,000.00	6,105.00
50412 Interest-Public Funds/WIFA Reserve Accounts	9,552.35	63,191.03	80,000.00	16,808.97
Total Non-operating income	**19,666.09**	**63,292.29**	**98,800.00**	**35,507.71**
Non-operating expense				
10107 WIFA Interest	0.00	18,085.47	0.00	(18,085.47)
10108 WIFA Finance Charges	0.00	44,914.25	0.00	(44,914.25)
10111 Right-to-Use Lease Interest	129.23	1,200.30	1,728.00	527.70
10112 WIFA INTERIM - Interest	0.00	14,942.94	0.00	(14,942.94)
Total Non-operating expense	**129.23**	**79,142.96**	**1,728.00**	**(77,414.96)**
Total Non-Operating Items:	**19,536.86**	**(15,850.67)**	**97,072.00**	**112,922.67**
Total Income or Expense	**23,845.53**	**807,828.43**	**1,085,849.00**	**278,020.57**