Pine-Strawberry Water Improvement District

Treasurer's Report

for the

January 7, 2025 Board Meeting

The following reports are provided with financial information for November 30, 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 (1 Page)**
- **USDA & WIFA Source Funding Reconciliation (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 FIVE MONTHS ENDED NOVEMBER 2023 AND 2024

ASSETS	11/30/2023		11/30/2024	
Current Assets				
Cash in Bank - PNC Revenue Fund (Operations)		$459,916.10		-$51,127.91
Cash in Bank - PNC Revenue Fund (Sweep Account)		$2,125,011.43		$2,767,041.29
Cash in Bank - Chase Bank Gila County Warrant Account		97,668.66		542,685.93
Cash in Bank - PNC Restricted Customer Deposits		303,979.32		319,713.90
Cash in Bank - PNC Public Funds Checking-USDA		250,151.06		138,495.46
Cash in Bank - PNC Maintenance Reserve Fund		257,062.50		263,980.51
Cash in Bank - PNC WIFA Operations		261,799.74		179,106.59
Cash in Bank - PNC WIFA Reserve Fund		623,961.58		640,753.52
Petty Cash and Cash Drawer		400.00		400.00
Xpress Bill Pay Clearing		50,938.75		4,345.52
Total Cash & Cash Equivalents		$4,430,889.14		$4,805,394.81
Accounts Receivable - PSWID - Less Allowance for Bad Debts		207,636.82		224,308.72
Property Tax Receivable-Gila County		13,002.27		24,880.20
Total Receivables		220,639.09		249,188.92
Security Deposit - Admin Building Lease		$699.60		$699.60
Security Deposit - Alliant Gas		200.00		0.00
Prepaid Contract Services and Expenses		5,878.62		11,712.50
Inventory - Parts in Warehouse		428,517.66		381,459.46
Total Other Current Assets		$435,295.88		$393,871.56
Total Current Assets		$5,086,824.11		$5,448,455.29
Capital Assets				
Construction in Progress - PSWID		$0.00		$172,725.57
Construction in Progress - USDA		5,100,608.87		14,094,371.70
Construction in Progress - WCGF Grant		0.00		170,110.15
Total Work in Process		$5,100,608.87		$14,437,207.42
Property				
Land	$300,758.09		$300,758.09	
Buildings	385,206.72		389,697.72	
Leasehold Improvements	41,883.28		41,883.28	
Infrastructure-District	$5,718,320.85		$5,895,275.77	
Infrastructure, WIFA Infrastructure Projects	7,921,203.40		7,921,203.40	
Vehicles & Equipment	887,668.45		967,186.65	
Computer Hardware & Software	49,754.60		53,291.41	
Total Property	15,304,795.39		15,569,296.32	
Less: Accumulated Depreciation - District	-3,562,253.26		-3,837,879.83	
Less: Accumulated Depreciation- WIFA	-1,078,139.96		-1,415,107.78	
Total Accumulated Depreciation		-4,640,393.22		-5,252,987.61
		$10,664,402.17		$10,316,308.71
Total Capital Assets-Net		$15,765,011.04		$24,753,516.13
Other Assets				
Acquired Costs - Excess Goodwill-Net of Amortization		$804,306.28		$772,867.24
Right-to-Use Leases - Net of Amortization		41,988.09		33,037.57
Total Non-Current Assets		$846,294.37		$805,904.81
TOTAL ASSETS		$21,698,129.52		$31,007,876.23
LIABILITIES AND EQUITY				
Current Liabilities				
Accounts Payable		676,733.55		$1,361,325.03
Compensated PTO		12,603.55		22,212.41
Refundable Customer Deposits		304,929.54		322,404.54
Sales Tax Payable		14,201.41		14,081.13
Retention Payable		77,076.21		363,560.03
Miscellaneous Payables		176.63		-312.96
Total Current Liabilities		$1,085,720.89		$2,083,270.18
Long Term Liabilities				
WIFA Note Payable		5,988,566.66		5,611,372.19
WIFA Design Loan Payable		1,248,104.25		0.00
USDA Note Payable		3,761,679.22		4,985,589.92
WIFA/USDA Construction Loan Payable		3,118,614.36		11,006,091.58
Right-to-Use Leases Payable		45,769.25		36,691.78
Total Notes Payable		14,162,733.74		21,639,745.47
TOTAL LIABILITIES		$15,248,454.63		$23,723,015.65
EQUITY				
Retained Earnings	$5,764,436.86		$6,747,034.80	
Net Income	685,238.03		537,825.78	
TOTAL EQUITY		6,449,674.89		7,284,860.58
TOTAL LIABILITIES & EQUITY		$21,698,129.52		$31,007,876.23

SUMMARY FROM PELORUS
BALANCE SHEETS

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS
FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2023 AND 2024

						Increase/	
INCOME	11/30/2023		11/30/2024		Notes	Decrease	%
Revenues							
Water Fees	$1,151,484.33		$1,175,711.72				
Property Tax Levy	537,124.52		523,679.24				
Other Water Fees	51,311.84		156,719.19				
Miscellaneous Fees	8,071.87		9,369.71				
TOTAL REVENUE		$1,747,992.56		$1,865,479.86		$117,487.30	7%
EXPENSES							
Other Administrative Expenses	$19,840.88		$25,423.55				
Outside Source Fees	29,578.76		29,234.36				
Administrative Office Expenses	31,889.71		45,203.18				
Administrative Labor Employer Taxes & Benefits	28,209.91		33,120.81				
Administrative Labor	88,714.14		98,783.45				
ADMINISTRATIVE EXPENSES		$198,233.40		$231,765.35		33,531.95	17%
ADMIN-Professional Fees & Insurance		65,395.01		276,672.93	1	211,277.92	323%
TOTAL ADMINISTRATIVE EXPENSES		$263,628.41		$508,438.28			
OPERATIONS EXPENSES							
Outside/Professional Services	$14,290.56		$14,617.08				
Field Tools & Supplies	25,649.48		23,333.24				
Field Office Expenses	10,628.63		8,281.07				
Field Vehicle & Equipment	35,010.79		48,188.22				
Wells, Tanks & Infrastructure	198,598.74		234,879.65				
Field Labor	174,318.55		182,480.52				
Field Labor Employer Taxes & Benefits	51,382.73		57,131.13				
OPERATIONS EXPENSES		$509,879.48		$568,910.91		59,031.43	12%
TOTAL OPERATIONS EXPENSES		$773,507.89		$1,077,349.19		303,841.30	39%
Depreciation		$283,416.78		$283,459.36			
Depreciation & Amortization- Administrative		16,489.30		13,649.90			
Amortized Right-to-Use Leases		9,279.80		9,568.06			
TOTAL DEPRECIATION EXPENSE		$309,185.88		$306,677.32			
TOTAL EXPENSES		$1,082,693.77		$1,384,026.51			
NET INCOME FROM OPERATIONS		$665,298.79		$481,453.35		-183,845.44	-28%
OTHER INCOME/EXPENSE							
Other Income - Accounting Credit	$781.82		$801.18				
Other Income - Insurance Claim	$0.00		$1,666.67				
Other Income - Interest Property Taxes	1,242.39		1,844.33				
Other Income - Restitution Payments	5,600.66		6,059.85		2		
Interest Income-Public Funds/WIFA Reserve/Sweep Acct.	33,803.72		60,102.69		3		
Water Conservaction Grant - WIFA	0.00		14,717.90				
TOTAL OTHER INCOME		$41,428.59		$85,192.62		43,764.03	106%
Gain/Loss on Disposal of Assetts	$20,694.67						
Bad Debt Expense	$0.00		$2,094.54				
USDA Interest	0.00		24,159.48				
WIFA Insterest	0.00		3,457.55				
Right-to-Use Leases Interest	794.68		520.96				
TOTAL OTHER EXPENSES		$21,489.35		$30,232.53			
TOTAL OTHER INCOME & EXPENSE		$19,939.24		$54,960.09		35,020.85	176%
NET INCOME		$685,238.03		$536,413.44		-148,824.59	-22%

1. Administrative Professional Fees include Audit Fees $23,625, Legal Fees $8,347.50 Litigation Expenses and Condemnation Legal Fees $244,524.31.

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 is being earned.

Pine-Strawberry Water Improvement District

Cash Position as of November 30, 2024 - Based on the Budget Report

	Monthly Cash In	Monthly Cash Out	Monthly Net	Budget Net Cash Position @ Month-End	Notes
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	
Year FY 2023/2024	$11,644,892	$10,835,208	$809,684	$809,650	
Beginning Cash Forward				$870,000	
July	$300,564	$1,621,775	-$1,321,211	-$451,211	
August	$2,070,220	$1,098,328	$971,892	$520,681	
September	$1,017,577	$1,203,201	-$185,624	$335,057	
October	$472,344	$1,217,289	-$744,945	-$409,888	
November	$1,422,432	$832,732	$589,700	$179,812	2
December					
January					
February					
March					
April					
May					
June					
YTD 2023/2024	$5,283,137	$5,973,325	($690,188)	$520,681	

Bank Account Presentation

Reconciled Statement Balances	Beginning	Ending	Notes
PNC-Revenue Fund(Operations)	-$82,686.13	-$51,127.90	
PNC-Operations (Sweep Account)	$2,844,566.66	$2,767,041.29	
Chase Bank - Warrant Account	$208,010.60	$542,685.93	
PNC-Public Funds Account	$138,246.54	$138,495.46	
PNC-Maintenance Reserve Fund	$263,506.06	$263,980.51	
PNC-WIFA Operations	$176,415.94	$179,106.59	
X-Press Bill Pay Transfer Account	$55,054.43	$4,345.52	
Non-Restricted Account Balances	$3,603,114.10	$3,844,527.40	1
PNC Bank - Security Deposit	$321,508.08	$319,713.90	
PNC-WIFA Reserve Account	$639,601.88	$640,753.42	
Restricted Account Balances	$961,109.96	$960,467.32	
Total Reconciled Balances	$4,564,224.06	$4,804,994.72	

Bank Statement Balances	Ending	Ending	Notes
PNC-Revenue Fund(Operations)	$25,000.00	$25,104.00	
PNC-Operations (Sweep Account)	$2,844,566.66	$2,767,041.29	
Chase Bank - Warrant Account	$208,010.60	$542,685.93	
PNC-Public Funds Account	$138,246.54	$138,495.46	
PNC-Maintenance Reserve Fund	$263,506.06	$263,980.51	
PNC-WIFA Operations	$176,415.94	$937,838.82	
X-Press Bill Pay Transfer Account	$53,928.61	$69,212.48	
Non-Restricted Account Balances	$3,709,674.41	$4,744,358.49	1
PNC Bank - Security Deposit	$322,462.18	$320,659.68	
PNC-WIFA Reserve Account	$639,601.88	$640,753.52	
Restricted Account Balances	$962,064.06	$961,413.20	
Total Statement Balances	$4,671,738.47	$5,705,771.69	

	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 November 2024

PNC Bank Credit Card Account	Date		For	Authorized By	Current Charges	Payments		Ending
Balance Forward 6/30/24								$5,955.16
Amazon/Home Depot/Equipment	Various		Field Expenses	SB	$429.05			$6,384.21
Amazon/Microsoft/Simplisafe/Go Daddy	Various		Administrative Expenses	SB	$856.93			$7,241.14
E-Pay	7/8/2024					$5,955.16		$1,285.98
Balance Due 7/31/24 Per Spreadsheet								$1,285.98
Amazon/Home Depot/Equipment	Various		Field Expenses	SB	$2,399.87			$3,685.85
Amazon/Microsoft/Simplisafe/Go Daddy	Various		Administrative Expenses	SB	$1,473.05			$5,158.90
E-Pay	8/15/2024					$1,285.98		$3,872.92
Balance Due 8/31/24 Per Spreadsheet								$3,872.92
Amazon/Home Depot/Equipment	Various		Field Expenses	SB	$2,353.80			$6,226.72
Amazon/Microsoft/Simplisafe/Go Daddy	Various		Administrative Expenses	SB	$3,154.82			$9,381.54
E-Pay	9/13/2024					$3,872.92		$5,508.62
Balance Due 9/30/24 Per Spreadsheet								$5,508.62
Amazon/Home Depot/Equipment	Various		Field Expenses	SB	$5,974.94			$11,483.56
Amazon/Microsoft/Simplisafe/Go Daddy	Various		Administrative Expenses	SB	$1,511.92			$12,995.48
E-Pay	10/11/2024					$5,508.62		$7,486.86
Balance Due 10/31/24 Per Spreadsheet								$7,486.86
Amazon/Home Depot/Equipment	Various		Field Expenses	SB	$1,414.41			$8,901.27
Amazon/Microsoft/Simplisafe/Go Daddy	Various		Administrative Expenses	SB	$3,204.30			$12,105.57
E-Pay	11/15/2024					$7,486.86		$4,618.71
Balance Due 11/30/24 Per Spreadsheet								$4,618.71

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 **11/30/2024**

Commercial Credit Card Expense Report

Transactions Posted

Date	Vendor	Description	Admin	Field	General Ledger
11/1	Amazon	Safety Gear		53.19	80037.8
11/1	Stamps.com	Postage	50		60003.3
11/1	Printing by George	Public Notices	666.19		60002.92
11/1	Amazon	Office Supplies	9.99		60003.6
11/5	Local Eatery	Deposit Staff meal		100	80037.8
11/8	Big 5	Safety Gear		89.48	80037.8
11/8	Amazon	Office Supplies	54.69		60003.6
11/11	Stamps.com	Subscriptions	21.31		60003.4
11/11	Simplisafe	Security	31.99		60001.5
11/12	Adobe	Software	147.22		60001.8
11/13	USPS	Public Notices	1938.79		60002.92
11/13	Stamps.com	Postage	50		60003.3
11/12	Steve Coury Ford	Vehicle maintenance		1028.6	80036.3
11/14	Amazon	Office Supplies	161.73		60003.6
11/22	USPS	Postage	10.99		60003.3
11/25	Local Eatery	Staff meal/safety training meeting	61.4	143.14	60003.5/80037.8
		Total	$ 3,204.30	$ 1,414.41	

Total All **$ 4,618.71**

GL	Vendor	Total Expense	Note
80037.8	Amazon	142.67	
60003.3	Stamps.com	110.99	
60002.92	Printing by George	666.19	
60003.6	Amazon	226.41	
80037.8	Local Eatery	243.14	
60003.4	Stamps.com	21.31	
60001.5	Simplisafe	31.99	
60001.8	Adobe	147.22	
60002.92	USPS	1938.79	
80036.3	Steve C Ford	1028.6	
60003.5	Local Eatery	61.4	
		4618.71	

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT					
Budget Report (CASH BASIS)					
			Fiscal Year to Date Thru 11/30/2024		
		Approved	Cash &	YTD	%
Revenue (Cash In)		FY 24/25	Revenue	Remaining	Remaining
Cash Carry Forward - Reserve Fund		$270,000	$270,000	$270,000	
Capital Project Carry Forward		$600,000	$600,000	$600,000	
SUBTOTAL: CARRY OVER		$870,000	$870,000	$870,000	
Property Tax Levies		$1,027,215	$523,679	$503,536	49.0%
Customer Sales		$2,600,000	$1,175,711	$1,424,289	54.8%
Miscellaneous Revenues		$400,000	$166,089	$233,911	58.5%
WIFA Construction Loan/USDA Projects		$9,300,000	$3,275,831	$6,024,169	64.8%
WIFA Design Loan/USDA Projects		$300,000	$49,225	$250,775	83.6%
WIFA WC Grant Funds Reimbursement		$500,000	$14,718	$485,282	97.1%
Sales Tax on Revenues		$178,500	$77,884	$100,616	56.4%
SUBTOTAL: CASH IN FLOWS		$14,305,715	$5,283,137	$9,022,578	
TOTAL REVENUE		$15,175,715	$6,153,137	$9,892,578	
Expenses (Cash Out)					
Operations		$435,000	$180,204	$254,796	58.6%
Field Labor & Burden		$647,000	$238,199	$408,801	63.2%
Administration-Removal of Current Year Leases		$600,500	$231,765	$368,735	61.4%
Administrative Professional Fees		$267,625	$274,123	($6,498)	-2.4%
Capital project/Repair		$512,059	$107,694	$404,365	79.0%
Capital Projects/WC Grant Funds 25% Match (Carryover)		$525,225	$40,967	$484,258	92.2%
Infrastructure Repairs		$350,000	$174,048	$175,952	50.3%
Equipment Replacement		$300,000	$77,286	$222,714	74.2%
WIFA Construction Loan/USDA Projects		$9,300,000	$3,837,436	$5,462,564	58.7%
WIFA Design Loan/USDA Projects		$300,000	$38,742	$261,258	87.1%
WIFA WC Grant Funds Reimbursement		$500,000	$122,900	$377,100	75.4%
Debt Service/Building & Land Leases		$24,000	$10,000	$14,000	58.3%
Debt Service/WIFA Loan-Principal & Interest		$500,000	$440,194	$59,806	12.0%
Debt Service/USDA Loan -Principal & Interest		$162,972	$68,569	$94,403	57.9%
Debt Service/USDA Loan-Interest Only		$111,537	$0	$111,537	100.0%
WIFA Construction Loan/USDA Projects-Interest Only		$160,000	$26,104	$133,896	83.7%
WIFA Design Loan/USDA Projects-Interest & Principal		$15,000	$10,913	$4,087	27.2%
Debt Service/USDA Loan - Reserve Account Contribution		$16,297	$16,297	$0	0.0%
Sales Tax on Revenues		$178,500	$77,884	$100,616	56.4%
TOTAL CASH OUTFLOWS		$14,905,715	$5,973,325	$8,932,390	
Cash Carry Forward - Reserve Fund		$270,000	$270,000		
TOTAL EXPENSES INCLUDING RESERVES		$15,175,715	$6,243,325		
Net Cash Position at Month End			$179,812		

FY25 7/1/24 - 6/30/25 Usage Analysis

Rate Structure	0-3k	3k - 5k	5k -10k	10k+	Total		Current Fiscal YR Totals				Prior FY Totals					
	1.97	7.89	11.28	16.92	Total		Revenue	Zero Reads	Meters Read		Revenue	Zero Reads	Meters Read			
Total Gallons	26,249,364	5,672,672	4,927,330	6,052,101	35,829,486			452	3,291	Avg Mthly to date		395	3268	*Average Meters Read		
Total $$	$35,084.20	$37,318.88	$46,736.15	$86,902.15	$213,941.38		$213,941.38	2,262	16,453	Total to Date	$ 228,713.28	1976	16340	*Total meters Read		
July										% Zero of total						
gallons	5,101,065	1,258,065	1,152,931	1,658,603	9,171,372											
$$	$10,149.05	$9,931.61	$13,005.13	$28,063.57	$61,049.36		$61,049.36	381	3,298	12%	$ 63,997.28	371	3261	11%		
August																
gallons	4,503,107	1,036,981	911,746	1,230,930	7,682,764											
$$	$8,871.17	$8,181.79	$10,284.47	$20,827.39	$48,164.82		$48,164.82	418	3,235	13%	$ 58,129.06	308	3266	9%		
September																
gallons	4,429,762	943,478	784,057	915,392	7,072,689											
$$	$8,726.35	$7,444.02	$8,844.20	$15,477.43	$40,492.00		$40,492.00	438	3,311	13%	$ 39,415.31	387	3270	12%		
October																
gallons	4,512,698	1,043,318	939,030	968,284	7,463,330											
$$	$889.80	$8,231.83	$10,592.23	$16,383.33	$44,097.19		$44,097.19	425	3,304	13%	$ 38,150.64	420	3272	13%		
November																
gallons	3,272,970	447,352	355,509	363,500	4,439,331											
$$	$6,447.83	$3,529.63	$4,010.12	$6,150.43	$20,138.01		$20,138.01	600	3,305	18%	$ 29,020.99	490	3271	15%		
December																
gallons																
$$							$0.00									
January																
gallons																
$$							$0.00									
February																
gallons																
$$							$0.00									
March																
gallons																
$$							$0.00									
April																
gallons																
$$							$0.00									
May																
gallons																
$$							$0.00									
June																
gallons																
$$							$0.00									

PSWID FY 24/25 Capital Projects Report Plus WIFA Grant							
Fiscal Year July 1, 2024 Thru June 30, 2025							
	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	$600,000.00	$0.00	$600,000.00	$0.00	$600,000.00		
Added in Budget 2024-2025	$437,284.00		$437,284.00	$0.00	$437,284.00		
	$1,037,284.00	$0.00	$1,037,284.00	$0.00	$1,037,284.00		
Projects Carried Over from 2023-2024							
Strawberry View 2-Test Pumping/Video/New Equipment	$29,160.78	$0.00	$29,160.78	$29,160.78	$0.00	100.00%	Closed
Portals II (Midway Booster Station Upgrade)	$52,748.71	$0.00	$52,748.71	$52,748.71	$0.00	100.00%	Closed
Milk Ranch 2 - Video/Brush&Bail/Test Pump/New Equipme	$123,000.00	$0.00	$123,000.00	$112,549.78	$10,450.22	91.50%	
Upgrade Casing Install, Etc.							
SV3 Site Restoration	$49,500.00	$0.00	$49,500.00	$24,750.00	$24,750.00	50.00%	
Highway Project	$45,000.00	$0.00	$35,000.00	$35,425.79	-$425.79	78.72%	
Total Budget to Date	$299,409.49	$0.00	$289,409.49	$254,635.06	$34,774.43		
Remaining Capital Projects FY 2024-2025	$737,874.51	$0.00	$747,874.51	$254,635.06	$747,874.51		
WIFA Grant Project							
Pine Cove Subdivision-Grant Matching Funds Commitmen	$525,225.00	$0.00	$525,225.00	$42,537.54	$482,687.46	8.10%	
Remaining Capital Projects FY 2024-2025	$212,649.51	$0.00	$212,649.51	$42,537.54	$170,111.97		
Pine Cove Subdivision-Grant Funds Commitment	$1,575,675.00	$0.00	$1,575,675.00	$127,572.61	$1,448,102.39	8.10%	
Pine Cove Subdivision-Grant Funds Total Funds	$2,100,900.00	$0.00	$2,100,900.00	$170,110.15	$1,930,789.85		

USDA & WIFA Source Funding Reconciliation
11/30/2024

	Date	Loans	Grant	Total Funding
USDA 1		$5,030,000.00	$0.00	$5,030,000.00
USDA 2		$8,000,000.00	$0.00	$8,000,000.00
USDA 3		$9,500,000.00	$510,429.00	$10,010,429.00
USDA 4		$1,497,000.00	$499,071.00	$1,996,071.00
Total Loans		$24,027,000.00	$1,009,500.00	$25,036,500.00
Funding Used to Date		$5,030,000.00	$0.00	$5,030,000.00
Remaining Funding		$18,997,000.00	$1,009,500.00	$20,006,500.00
Loan 1 Closed				
USDA 1-June 2022		$5,030,000.00	$0.00	$5,030,000.00
PNC Bank Payoff	22-Jun	-$3,646,269.09	$0.00	$1,383,730.91
PNC Returned Interest	Jul-22	$773.67	$0.00	$1,384,504.58
Program Management	Aug-22	-$66,566.77	$0.00	$1,317,937.81
Legal Fees	Aug-22	-$13,500.00	$0.00	$1,304,437.81
WIFA - Interim Interest	Aug-22	-$3,762.00	$0.00	$1,300,675.81
Program Management	Jan-23	-$25,261.20	$0.00	$1,275,414.61
Legal Fees	Jan-23	-$3,153.00	$0.00	$1,272,261.61
WIFA - Interim Interest	Jan-23	-$3,940.83	$0.00	$1,268,320.78
WIFA DL-Paid	Oct-24	-$1,268,320.78	$0.00	$0.00

	Total	USED	Balance
WIFA DL-Paid	$1,410,690.37	$1,410,690.37	$0.00
WIFA CL-Open	$17,500,000.00	$12,266,883.39	$5,233,116.61
Interim Funding	$18,910,690.37	$13,677,573.76	$5,233,116.61

WIFA USDA CONSTRUCTION PROJECTS FUNDING FY22 thru FY27						
Fiscal Year to Date Thru June 2025						
	PER APPROVED	Disbursements	Disbursements	Disbursements		
Uses by Budget Item	BUDGET	To Date	To Date	To Date	Total Funding to	Remaining
Construction & Non-Construction	**$17,500,000.00**	**6/30/2023**	**6/30/2024**	**6/30/2025**	**Date 6/30/2025**	**Balance**
Total Funding Budget	**$17,500,000.00**	**$888,157.27**	**$6,842,103.50**	**$3,275,830.81**	##########	**$6,493,908.42**
	PER APPROVED	Funding to	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	FYE 6/30/2025	Date 6/30/2025	Balance
PROJECT NAME	PROJECTS					
Portals 1&2 Waterline Replacement	$5,039,058.00		$1,132,469.20	$2,406,521.61	$3,538,990.81	$1,500,067.19
Whispering Pines Waterline Replacement+Permit Fee+C/O's 2&5	$514,761.31	$1,480.25	$513,281.06	$0.00	$514,761.31	$0.00
Cool Pines Phase A Waterline Replacement+Permit Fee+C/O's 1-4	$1,454,697.20	$486,229.57	$968,467.63	$0.00	$1,454,697.20	$0.00
Woodland Heights Phase A, B & C Waterline Replacement+Amend #1	$2,636,633.51	$358,762.15	$2,277,871.36	$0.00	$2,636,633.51	$0.00
White Oak/Cedar Meadows Waterline Replacement+Amendment #1+PF&2 CHG ORI	$1,647,355.45	$1,422.50	$495,574.02	$635,628.66	$1,132,625.18	$514,730.27
Strawberry Replacement Deep Well - Phase 1	$2,159,382.01		$1,156,831.90	$68,497.91	$1,225,329.81	$934,052.20
Strawberry Replacement Deep Well - Phase 2	$2,008,136.97			$0.00	$0.00	$2,008,136.97
TOTAL CONTRUCTION COSTS	$15,460,024.45	$847,894.47	$6,544,495.17	$3,110,648.18	$10,503,037.82	$4,956,986.63
Other Costs						
Legal Fees	$116,733.00	$7,834.66	$2,491.00	$344.50	$10,670.16	$106,062.84
Inspection & Construction Management	$1,101,615.00	$32,428.14	$270,624.61	$129,278.31	$432,331.06	$669,283.94
Administration	$15,000.00		$4,100.00	$3,000.00	$7,100.00	$7,900.00
Interim Financing Interest Reimbursement-Revised due to WO/CM Change Order	$806,627.55	$0.00	$20,392.72	$32,559.82	$52,952.54	$753,675.01
Total Other Costs	$2,039,975.55	$40,262.80	$297,608.33	$165,182.63	$503,053.76	$1,536,921.79
Total Funding	$17,500,000.00	$888,157.27	$6,842,103.50	$3,275,830.81	$11,006,091.58	$6,493,908.42

PSWID USDA CIP Program FY21 thru FY26

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 All Costs	Total Costs to Date FY 2024 All Costs	Total Costs to Date FYE 2025 Eng & Non-Eng	Total Costs to Date FY 2025 Construction	Total Costs to Date ALL	FY 25 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-C/O #1 Engineering Credit	$5,518,758.00	1	-$141,150.00	$5,377,608.00	$242,751.50	$1,823,368.77	$47,110.21	$2,848,762.36	$4,961,992.84	$415,615.16	92.27%
6	Whispering Pines Waterline Replacement-C/O #1 Engineering Credit	$421,083.00	1	$162,006.46	$583,089.46	$69,807.80	$513,281.66			$583,089.46	$0.00	100.00%
7	Cool Pines Phase A Waterline Replacement-C/O #1 Engineering Credit	$805,064.00	1	$759,328.63	$1,564,392.63	$949,906.69	$614,485.94			$1,564,392.63	$0.00	100.00%
8	Woodland Heights Phase A Waterline Replacement	$0.00	1									
9	Woodland Heights Phase B &C Waterline Replacement-Combined-Amend #1	$2,948,415.00	1	-$26,646.98	$2,921,768.02	$803,502.30	$2,118,265.72			$2,921,768.02	$0.00	100.00%
10	Pine Mountain Acres/Pinion Waterline Replacement-Deleted	$0.00	1								$0.00	
11	White Oak/Cedar Meadows Waterline Replacement-MHE C/O #2-C/O #2 Enginee	$684,612.00	1	$1,379,956.29	$2,064,568.29	$152,829.23	$704,349.11	$117,984.93	$672,508.14	$1,647,671.41	$416,896.88	79.81%
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		$2,133,494.40	$12,511,426.40	$2,218,797.52	$5,773,751.20	$165,095.14	$3,521,270.50	$11,678,914.36	$25,037,191.04	
17	MRTank-SV3 Tank/Booster Bldg/Well Pump, Etc.	$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	-$7,165.78	$292,834.22	$262,709.22	$23,798.75	$6,326.25	$0.00	$292,834.22	$0.00	100.00%
	USDA OTHER PROJECTS	$1,154,915.00		-$7,165.78	$1,147,749.22	$262,709.22	$23,798.75	$6,326.25	$0.00	$292,834.22	$854,915.00	
1	Strawberry Ranch PZ Deep Well-KP C/O'S Included	$2,059,571.00	2	$0.00	$2,059,571.00	$50,296.91	$1,426,163.87	$18,232.59	$0.00	$1,494,693.37	$564,877.63	72.57%
		$2,059,571.00		$0.00	$2,059,571.00	$50,296.91	$1,426,163.87	$18,232.59	$0.00	$1,494,693.37	$564,877.63	
	TOTAL PROJECTS	$37,797,097.00		$2,126,328.62	$15,718,746.62	$2,531,803.65	$7,223,713.82	$189,653.98	$3,521,270.50	$13,466,441.95	$24,330,655.05	
	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	$2,252.50	$265.00	$0.00	$27,323.06	$89,409.94	23.41%
	Single Audit Fees	$15,000.00			$15,000.00	$3,750.00	$4,100.00	$4,300.00	$0.00	$12,150.00	$2,850.00	81.00%
	Program Management Fees	$1,316,768.00			$1,316,768.00	$145,726.63	$282,042.08	$160,687.98	$0.00	$588,456.69	$728,311.31	44.69%
	USDA OTHER FEES	$6,648,501.00		$0.00	$6,648,501.00	$3,820,551.28	$288,394.58	$165,252.98	$0.00	$4,274,198.84	$2,374,302.16	
	TOTAL PER USDA PROJECT SCHEDULE-ADJUSTED	$44,445,598.00		$2,126,328.62	$22,367,247.62	$6,352,354.93	$7,512,108.40	$354,906.96	$3,521,270.50	$17,740,640.79	$26,704,957.21	
										$14,094,371.70	$26,704,957.21	

Pine-Strawberry WID
General Ledger for PSWID - 11/1/2024 to 11/30/2024

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account					**($82,686.13)**
11/1/2024	APCK	Check # AutoEFT - ADP, LLC		183.65	(82,869.78)
11/1/2024	APCK	Check # AutoEFT - ADP, LLC		47.31	(82,917.09)
11/1/2024	APCK	Check # 10155 - MADISON NATIONAL LIFE INS. CO, INC		167.60	(83,084.69)
11/1/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	54,521.87		(28,562.82)
11/1/2024	DEP	Bank Deposit: 12001 - Operations - PNC	6,747.98		(21,814.84)
11/2/2024	DEP	Bank Deposit: 12006 - Operations - PNC	537.18		(21,277.66)
11/3/2024	DEP	Bank Deposit: 12008 - Operations - PNC	1,836.68		(19,440.98)
11/4/2024	DEP	Bank Deposit: 12000 - Operations - PNC	1,065.00		(18,375.98)
11/4/2024	DEP	Bank Deposit: 12010 - Operations - PNC	129.13		(18,246.85)
11/4/2024	DEP	Bank Deposit: 12011 - Operations - PNC	418.05		(17,828.80)
11/4/2024	DEP	Bank Deposit: 12012 - Operations - PNC	825.55		(17,003.25)
11/5/2024	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	991.48		(16,011.77)
11/5/2024	APCK	Check # AutoEFT - PAYMENTECH		1,595.17	(17,606.94)
11/5/2024	APCK	Check # AutoEFT - XPRESS BILL PAY		1,625.09	(19,232.03)
11/5/2024	DEP	Bank Deposit: 12016 - Operations - PNC	63.11		(19,168.92)
11/5/2024	DEP	Bank Deposit: 12017 - Operations - PNC	1,199.16		(17,969.76)
11/5/2024	DEP	Bank Deposit: 12018 - Operations - PNC	1,164.09		(16,805.67)
11/6/2024	DEP	Bank Deposit: 12023 - Operations - PNC	100.00		(16,705.67)
11/6/2024	DEP	Bank Deposit: 12024 - Operations - PNC	1,201.87		(15,503.80)
11/6/2024	DEP	Bank Deposit: 12025 - Operations - PNC	1,177.37		(14,326.43)
11/7/2024	DEP	Bank Deposit: 12030 - Operations - PNC	75.10		(14,251.33)
11/7/2024	DEP	Bank Deposit: 12031 - Operations - PNC	1,515.43		(12,735.90)
11/7/2024	DEP	Bank Deposit: 12032 - Operations - PNC	1,192.39		(11,543.51)
11/7/2024	APCK	Check # AutoEFT - VERIZON		244.33	(11,787.84)
11/8/2024	APCK	Check # EFT - HSA BANK		724.92	(12,512.76)
11/8/2024	APCK	Check # EFT - ADP, LLC		28,647.99	(41,160.75)
11/8/2024	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,277.16	(42,437.91)
11/8/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	13,151.58		(29,286.33)
11/8/2024	APCK	Check # EFT - US BANK VOYAGER FLEET SYSTEMS		3,107.93	(32,394.26)
11/8/2024	DEP	Bank Deposit: 12045 - Operations - PNC	250.00		(32,144.26)
11/8/2024	DEP	Bank Deposit: 12046 - Operations - PNC	2,839.20		(29,305.06)
11/8/2024	DEP	Bank Deposit: 12047 - Operations - PNC	1,772.73		(27,532.33)
11/9/2024	DEP	Bank Deposit: 12052 - Operations - PNC	387.25		(27,145.08)
11/10/2024	DEP	Bank Deposit: 12054 - Operations - PNC	383.81		(26,761.27)
11/11/2024	DEP	Bank Deposit: 12056 - Operations - PNC	337.72		(26,423.55)
11/12/2024	DEP	Bank Deposit: 12041 - Operations - PNC	124.71		(26,298.84)
11/12/2024	DEP	Bank Deposit: 12058 - Operations - PNC	257.51		(26,041.33)
11/12/2024	DEP	Bank Deposit: 12059 - Operations - PNC	11,999.01		(14,042.32)
11/12/2024	DEP	Bank Deposit: 12060 - Operations - PNC	140.00		(13,902.32)
11/12/2024	DEP	Bank Deposit: 12061 - Operations - PNC	1,369.39		(12,532.93)
11/13/2024	DEP	Bank Deposit: 12066 - Operations - PNC	394.30		(12,138.63)
11/13/2024	DEP	Bank Deposit: 12067 - Operations - PNC	945.03		(11,193.60)
11/13/2024	DEP	Bank Deposit: 12068 - Operations - PNC	1,666.10		(9,527.50)
11/14/2024	APCK	Check # EFT - GREAT AMERICA FINANCIAL SERVICES		209.42	(9,736.92)
11/14/2024	APCK	Check # EFT - HOME DEPOT		1,941.79	(11,678.71)
11/14/2024	APCK	Check # EFT - APS		16,574.80	(28,253.51)
11/14/2024	APCK	Check # EFT - ARIZONA DEPT OF REVENUE-TPT		15,598.67	(43,852.18)
11/14/2024	DEP	Bank Deposit: 12080 - Operations - PNC	200.00		(43,652.18)
11/14/2024	DEP	Bank Deposit: 12081 - Operations - PNC	13,484.86		(30,167.32)
11/14/2024	DEP	Bank Deposit: 12082 - Operations - PNC	2,867.96		(27,299.36)
11/14/2024	APCK	VOID - Check # EFT - ARIZONA DEPT OF REVENUE-TPT	15,598.67		(11,700.69)
11/14/2024	APCK	Check # EFT - ARIZONA DEPT OF REVENUE-TPT		15,598.67	(27,299.36)
11/15/2024	APCK	Check # AutoEFT - ADP, LLC		183.65	(27,483.01)
11/15/2024	APCK	Check # 10156 - ARIZONA WATERWORKS SUPPLY		9,269.88	(36,752.89)
11/15/2024	APCK	Check # 10157 - BOWEN, STEVE		89.48	(36,842.37)
11/15/2024	APCK	Check # 10158 - BRIDGESTONE AMERICAS INC		65.53	(36,907.90)
11/15/2024	APCK	Check # 10159 - DOERNEMAN PINE HARDWARE, LLC		181.73	(37,089.63)
11/15/2024	APCK	Check # 10160 - FREEDOM MAILING SERVICES, INC		1,607.01	(38,696.64)
11/15/2024	APCK	Check # 10161 - GRIFFIN'S PROPANE, INC.		42.23	(38,738.87)
11/15/2024	APCK	Check # 10162 - HOMESERVE USA - ATTN: BRIAN NELL		6,912.10	(45,650.97)
11/15/2024	APCK	Check # 10163 - INNER BASIN ENVIRONMENTAL, LLC		315.00	(45,965.97)
11/15/2024	APCK	Check # 10165 - LEVELCON-MICRO DESIGN, INC		150.00	(46,115.97)
11/15/2024	APCK	Check # 10166 - MOYES SELLERS & HENDRICKS		4,421.50	(50,537.47)
11/15/2024	APCK	Check # 10167 - NOSSAMAN LLP		64,156.52	(114,693.99)
11/15/2024	APCK	Check # 10169 - PAYSON ROUNDUP		192.78	(114,886.77)
11/15/2024	APCK	Check # 10170 - PAYSON ROUNDUP		147.07	(115,033.84)
11/15/2024	APCK	Check # 10171 - PhoenixSoft Inc. - Simplified Networks		166.15	(115,199.99)
11/15/2024	APCK	Check # 10172 - PPLSI		40.65	(115,240.64)
11/15/2024	APCK	Check # 10173 - PRUDENTIAL OVERALL SUPPLY		556.95	(115,797.59)
11/15/2024	APCK	Check # 10174 - RURAL ARIZONA GROUP HEALTH TRUST		13,893.10	(129,690.69)
11/15/2024	APCK	Check # 10175 - SMARTSYSTEMS, INC		4,597.30	(134,287.99)

Pine-Strawberry WID
General Ledger for PSWID - 11/1/2024 to 11/30/2024

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
11/15/2024	APCK	Check # 10176 - TALLYHO ENGINEERING LLC		9,706.69	(143,994.68)
11/15/2024	APCK	Check # 10177 - TRAFFICADE SERVICE LLC		1,052.23	(145,046.91)
11/15/2024	APCK	Check # 10179 - VALERA, ERICKA		1,335.83	(146,382.74)
11/15/2024	APCK	Check # 10180 - VALLEY IMAGING SOLUTIONS		250.75	(146,633.49)
11/15/2024	APCK	Check # 10182 - LARRY GORDON		70.25	(146,703.74)
11/15/2024	APCK	Check # 10183 - MELISSA DAY-JOHNSON		269.85	(146,973.59)
11/15/2024	APCK	Check # 10184 - ROBERT BLOOM/ROBERTA KRUM		173.67	(147,147.26)
11/15/2024	APCK	Check # 10185 - SOLITUDE TRAILS DWID		657.55	(147,804.81)
11/15/2024	APCK	Check # 10186 - STEVE MITCHELL		2,000.00	(149,804.81)
11/15/2024	APCK	Check # 10164 - KP VENTURES WELL DRILLING & PUMP CO, LLC		11,531.96	(161,336.77)
11/15/2024	APCK	Check # EFT - PNC BANK - CORPORATE CARD		7,486.86	(168,823.63)
11/15/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	13,537.90		(155,285.73)
11/15/2024	APCK	VOID - Check # 10157 - BOWEN, STEVE	89.48		(155,196.25)
11/15/2024	APCK	Check # 10168 - PAYSON CONCRETE & MATERIALS, INC		13,463.45	(168,659.70)
11/15/2024	DEP	Bank Deposit: 12087 - Operations - PNC	5,783.17		(162,876.53)
11/15/2024	DEP	Bank Deposit: 12088 - Operations - PNC	1,470.31		(161,406.22)
11/15/2024	APCK	Check # 10178 - UNITED RENTALS		1,294.54	(162,700.76)
11/15/2024	APCK	Check # 10181 - Water-Stats LLC		1,525.00	(164,225.76)
11/16/2024	DEP	Bank Deposit: 12093 - Operations - PNC	298.59		(163,927.17)
11/17/2024	DEP	Bank Deposit: 12095 - Operations - PNC	149.77		(163,777.40)
11/18/2024	APCK	Check # AutoEFT - CENTURY LINK		396.18	(164,173.58)
11/18/2024	DEP	Bank Deposit: 12097 - Operations - PNC	231.90		(163,941.68)
11/18/2024	DEP	Bank Deposit: 12098 - Operations - PNC	14,293.05		(149,648.63)
11/18/2024	DEP	Bank Deposit: 12099 - Operations - PNC	3,161.76		(146,486.87)
11/19/2024	DEP	Bank Deposit: 12104 - Operations - PNC	537.65		(145,949.22)
11/19/2024	DEP	Bank Deposit: 12105 - Operations - PNC	440.56		(145,508.66)
11/20/2024	DEP	Bank Deposit: 12110 - Operations - PNC	241.76		(145,266.90)
11/20/2024	DEP	Bank Deposit: 12111 - Operations - PNC	11,824.77		(133,442.13)
11/20/2024	DEP	Bank Deposit: 12112 - Operations - PNC	6,203.64		(127,238.49)
11/21/2024	DEP	Bank Deposit: 12117 - Operations - PNC	1,666.67		(125,571.82)
11/21/2024	DEP	Bank Deposit: 12120 - Operations - PNC	2,027.40		(123,544.42)
11/21/2024	DEP	Bank Deposit: 12121 - Operations - PNC	1,738.72		(121,805.70)
11/22/2024	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,323.80	(123,129.50)
11/22/2024	APCK	Check # EFT - HSA BANK		724.92	(123,854.42)
11/22/2024	APCK	Check # EFT - ADP, LLC		27,251.77	(151,106.19)
11/22/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	18,843.94		(132,262.25)
11/22/2024	DEP	Bank Deposit: 12127 - Operations - PNC	166.52		(132,095.73)
11/22/2024	DEP	Bank Deposit: 12128 - Operations - PNC	1,226.89		(130,868.84)
11/22/2024	DEP	Bank Deposit: 12129 - Operations - PNC	3,630.49		(127,238.35)
11/23/2024	DEP	Bank Deposit: 12134 - Operations - PNC	2,881.40		(124,356.95)
11/24/2024	DEP	Bank Deposit: 12136 - Operations - PNC	5,003.03		(119,353.92)
11/25/2024	APCK	Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		425.52	(119,779.44)
11/25/2024	DEP	Bank Deposit: 12140 - Operations - PNC	343.38		(119,436.06)
11/25/2024	DEP	Bank Deposit: 12141 - Operations - PNC	2,434.59		(117,001.47)
11/25/2024	DEP	Bank Deposit: 12142 - Operations - PNC	59,330.56		(57,670.91)
11/26/2024	DEP	Bank Deposit: 12147 - Operations - PNC	100.00		(57,570.91)
11/26/2024	DEP	Bank Deposit: 12148 - Operations - PNC	580.09		(56,990.82)
11/26/2024	DEP	Bank Deposit: 12149 - Operations - PNC	492.25		(56,498.57)
11/26/2024	DEP	Bank Deposit: 12169 - Operations - PNC	978.10		(55,520.47)
11/27/2024	APCK	Check # AutoEFT - USDA Rural Development		13,581.00	(69,101.47)
11/27/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	67,975.65		(1,125.82)
11/27/2024	DEP	Bank Deposit: 12154 - Operations - PNC	579.25		(546.57)
11/28/2024	DEP	Bank Deposit: 12159 - Operations - PNC	63.11		(483.46)
11/29/2024	APCK	Check # AutoEFT - ADP, LLC		47.31	(530.77)
11/29/2024	APCK	Check # AutoEFT - ADP, LLC		183.65	(714.42)
11/29/2024	DEP	Bank Deposit: 12161 - Operations - PNC	204.18		(510.24)
11/29/2024	DEP	Bank Deposit: 12162 - Operations - PNC	318.73		(191.51)
11/30/2024	APCK	Check # AutoEFT - WASTE MANAGEMENT OF ARIZONA, INC.		223.79	(415.30)
11/30/2024	APCK	Check # AutoEFT - OPTIMUM Business		170.94	(586.24)
11/30/2024	APCK	Check # 10187 - A BETTER CONNECTION		211.32	(797.56)
11/30/2024	APCK	Check # 10188 - AETNA LIFE INSURANCE COMPANY		400.20	(1,197.76)
11/30/2024	APCK	Check # 10189 - ARIZONA WATERWORKS SUPPLY		4,186.35	(5,384.11)
11/30/2024	APCK	Check # 10190 - CANACRE LLC		3,283.45	(8,667.56)
11/30/2024	APCK	Check # 10191 - DANA KEPNER COMPANY, INC		2,587.26	(11,254.82)
11/30/2024	APCK	Check # 10192 - DOERNEMAN PINE HARDWARE, LLC		23.98	(11,278.80)
11/30/2024	APCK	Check # 10193 - LUBETZ, JEROME & NORA		64.87	(11,343.67)
11/30/2024	APCK	Check # 10194 - MHP, COUNTRY MEADOWS		15.19	(11,358.86)
11/30/2024	APCK	Check # 10195 - MOUNTAIN HIGH EXCAVATING, LLC		118,636.29	(129,995.15)
11/30/2024	APCK	Check # 10196 - ROY HAUGHT EXCAVATING, INC		869.12	(130,864.27)
11/30/2024	APCK	Check # 10197 - SUNRISE ENGINEERING, INC		125.00	(130,989.27)
11/30/2024	APCK	Check # 10198 - TRAFFICADE SERVICE LLC		457.74	(131,447.01)

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
11/30/2024	APCK	Check # 10199 - USA BLUEBOOK		1,930.78	(133,377.79)
11/30/2024	APCK	Check # 10200 - USDA FOREST SERVICE		99.76	(133,477.55)
11/30/2024	APCK	VOID - Check # 10192 - DOERNEMAN PINE HARDWARE, LLC	23.98		(133,453.57)
11/30/2024	APCK	Check # 10202 - Dynamic Web Shop - Mike McClellan		200.00	(133,653.57)
11/30/2024	DEP	Bank Deposit: 12166 - Operations - PNC	80.00		(133,573.57)
11/30/2024	BKTR	Bank Transfer to MM Sweep - PNC		200,560.06	(334,133.63)
11/30/2024	BKTR	Bank Transfer from MM Sweep - PNC	284,279.72		(49,853.91)
11/30/2024	BREE	Operations - PNC - Account analysis fee		1,274.00	(51,127.91)
			$656,164.23	**($624,606.01)**	**($51,127.91)**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**$51,127.91**
10001 - Gila County Warrant Acct Chase					**$208,010.60**
11/30/2024	DEP	Bank Deposit: 12234 - Gila County Warrant Acct - Chase	334,675.33		542,685.93
			$334,675.33		**$542,685.93**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($542,685.93)**
10003 - PNC-Restricted Cust. Sec Dep					**$321,508.08**
11/5/2024	BKTR	Bank Transfer to Operations - PNC		991.48	320,516.60
11/15/2024	APCK	Check # 3164 - ASHBAUGH, GREG & LAURA		34.73	320,481.87
11/15/2024	APCK	Check # 3165 - BARKER, TANNER		93.63	320,388.24
11/15/2024	APCK	Check # 3166 - CASANOVA, BILLY		129.45	320,258.79
11/15/2024	APCK	Check # 3167 - DUFF, MINERVA		63.75	320,195.04
11/15/2024	APCK	Check # 3168 - GEORGE, WILLIAM		90.68	320,104.36
11/15/2024	APCK	Check # 3169 - INGLISH, SCOTTY		50.58	320,053.78
11/15/2024	APCK	Check # 3170 - LUBETZ, JEROME & NORA		83.08	319,970.70
11/15/2024	APCK	Check # 3171 - SMITH, AMANDA		61.20	319,909.50
11/30/2024	APCK	Check # 3172 - BROCK, BROOKE		52.06	319,857.44
11/30/2024	APCK	Check # 3173 - SCARNATO, TARIN		51.59	319,805.85
11/30/2024	APCK	Check # 3174 - WALTERS, SUMNER E		46.79	319,759.06
11/30/2024	APCK	Check # 3175 - WOOD, SUE		45.16	319,713.90
				($1,794.18)	**$319,713.90**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($319,713.90)**
10005 - Petty Cash					**$200.00**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($200.00)**
10006 - Cash Drawer					**$200.00**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($200.00)**
10007 - PNC-Public Funds Interest Checking-USDA					**$138,246.54**
11/30/2024	BREE	USDA Public Funds PNC - Interest earned	248.92		138,495.46
			$248.92		**$138,495.46**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($138,495.46)**
10008 - PNC-MM Sweep Acct					**$2,844,566.66**
11/30/2024	BKTR	Bank Transfer from Operations - PNC	200,560.06		3,045,126.72
11/30/2024	BKTR	Bank Transfer to Operations - PNC		284,279.72	2,760,847.00
11/30/2024	BREE	MM Sweep - PNC - Interest earned	6,194.29		2,767,041.29
			$206,754.35	**($284,279.72)**	**$2,767,041.29**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($2,767,041.29)**
10011 - PNC-MM-Reserve Funds Acct					**$263,506.06**
11/30/2024	BREE	MM Reserve Accnt - PNC - Interest earned	474.45		263,980.51
			$474.45		**$263,980.51**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($263,980.51)**
10014 - PNC-WIFA Operations Accnt					**$176,415.94**
11/14/2024	DEP	Bank Deposit: 12042 - WIFA Operations Accnt	819,947.44		996,363.38
11/15/2024	APCK	Check # 1580 - EUSI, LLC		28,282.10	968,081.28
11/15/2024	APCK	Check # 1581 - GEO-LOGIC ASSOCIATES		8,061.96	960,019.32
11/15/2024	APCK	Check # 1582 - HINTON BURDICK		1,300.00	958,719.32
11/15/2024	APCK	Check # 1583 - MOUNTAIN HIGH EXCAVATING, LLC		697,745.46	260,973.86
11/15/2024	APCK	Check # 1584 - MOUNTAIN HIGH EXCAVATING, LLC		60,986.77	199,987.09
11/15/2024	APCK	Check # 1585 - SUNRISE ENGINEERING, INC		6,918.19	193,068.90

Account Date	Code	Description	Debit	Credit	Balance
10014 - PNC-WIFA Operations Accnt (continued)					
11/15/2024	APCK	Check # 1586 - SUNRISE ENGINEERING, INC		14,952.96	178,115.94
11/30/2024	BREE	WIFA Operations Accnt - Interest earned	990.65		179,106.59
			$820,938.09	**($818,247.44)**	**$179,106.59**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($179,106.59)**
10015 - PNC-WIFA Reserve Restricted Accnt					**$639,601.88**
11/30/2024	BREE	WIFA Reserve Accnt - Interest earned	1,151.64		640,753.52
			$1,151.64		**$640,753.52**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($640,753.52)**
10100 - Xpress Bill Pay Clearing					**$55,054.43**
11/1/2024	BKTR	Bank Transfer to Operations - PNC		54,521.87	532.56
11/1/2024	DEP	Bank Deposit: 12002 - Xpress Bill Pay - Clearing	492.47		1,025.03
11/1/2024	DEP	Bank Deposit: 12003 - Xpress Bill Pay - Clearing	253.00		1,278.03
11/1/2024	DEP	Bank Deposit: 12004 - Xpress Bill Pay - Clearing	334.14		1,612.17
11/1/2024	DEP	Bank Deposit: 12005 - Xpress Bill Pay - Clearing	140.00		1,752.17
11/2/2024	DEP	Bank Deposit: 12007 - Xpress Bill Pay - Clearing	261.11		2,013.28
11/3/2024	DEP	Bank Deposit: 12009 - Xpress Bill Pay - Clearing	3,098.12		5,111.40
11/4/2024	DEP	Bank Deposit: 12013 - Xpress Bill Pay - Clearing	616.90		5,728.30
11/4/2024	DEP	Bank Deposit: 12014 - Xpress Bill Pay - Clearing	238.76		5,967.06
11/4/2024	DEP	Bank Deposit: 12015 - Xpress Bill Pay - Clearing	100.00		6,067.06
11/5/2024	DEP	Bank Deposit: 12019 - Xpress Bill Pay - Clearing	901.31		6,968.37
11/5/2024	DEP	Bank Deposit: 12020 - Xpress Bill Pay - Clearing	1,548.41		8,516.78
11/5/2024	DEP	Bank Deposit: 12021 - Xpress Bill Pay - Clearing	1,033.95		9,550.73
11/5/2024	DEP	Bank Deposit: 12022 - Xpress Bill Pay - Clearing	156.16		9,706.89
11/6/2024	DEP	Bank Deposit: 12026 - Xpress Bill Pay - Clearing	464.62		10,171.51
11/6/2024	DEP	Bank Deposit: 12027 - Xpress Bill Pay - Clearing	1,515.90		11,687.41
11/6/2024	DEP	Bank Deposit: 12028 - Xpress Bill Pay - Clearing	1,004.21		12,691.62
11/6/2024	DEP	Bank Deposit: 12029 - Xpress Bill Pay - Clearing	628.37		13,319.99
11/7/2024	DEP	Bank Deposit: 12033 - Xpress Bill Pay - Clearing	585.20		13,905.19
11/7/2024	DEP	Bank Deposit: 12034 - Xpress Bill Pay - Clearing		75.10	13,830.09
11/7/2024	DEP	Bank Deposit: 12035 - Xpress Bill Pay - Clearing		93.31	13,736.78
11/7/2024	DEP	Bank Deposit: 12036 - Xpress Bill Pay - Clearing	1,495.11		15,231.89
11/7/2024	DEP	Bank Deposit: 12037 - Xpress Bill Pay - Clearing	571.94		15,803.83
11/7/2024	DEP	Bank Deposit: 12038 - Xpress Bill Pay - Clearing	349.08		16,152.91
11/8/2024	BKTR	Bank Transfer to Operations - PNC		13,151.58	3,001.33
11/8/2024	DEP	Bank Deposit: 12048 - Xpress Bill Pay - Clearing	1,063.37		4,064.70
11/8/2024	DEP	Bank Deposit: 12049 - Xpress Bill Pay - Clearing	1,640.85		5,705.55
11/8/2024	DEP	Bank Deposit: 12050 - Xpress Bill Pay - Clearing	841.18		6,546.73
11/8/2024	DEP	Bank Deposit: 12051 - Xpress Bill Pay - Clearing	144.40		6,691.13
11/9/2024	DEP	Bank Deposit: 12053 - Xpress Bill Pay - Clearing	378.61		7,069.74
11/10/2024	DEP	Bank Deposit: 12055 - Xpress Bill Pay - Clearing	450.37		7,520.11
11/11/2024	DEP	Bank Deposit: 12057 - Xpress Bill Pay - Clearing	506.25		8,026.36
11/12/2024	DEP	Bank Deposit: 12062 - Xpress Bill Pay - Clearing	130.38		8,156.74
11/12/2024	DEP	Bank Deposit: 12063 - Xpress Bill Pay - Clearing	1,010.07		9,166.81
11/12/2024	DEP	Bank Deposit: 12064 - Xpress Bill Pay - Clearing	530.03		9,696.84
11/12/2024	DEP	Bank Deposit: 12065 - Xpress Bill Pay - Clearing	127.23		9,824.07
11/13/2024	DEP	Bank Deposit: 12069 - Xpress Bill Pay - Clearing	149.87		9,973.94
11/13/2024	DEP	Bank Deposit: 12070 - Xpress Bill Pay - Clearing	1,608.57		11,582.51
11/13/2024	DEP	Bank Deposit: 12071 - Xpress Bill Pay - Clearing	1,729.98		13,312.49
11/13/2024	DEP	Bank Deposit: 12072 - Xpress Bill Pay - Clearing	225.41		13,537.90
11/14/2024	DEP	Bank Deposit: 12083 - Xpress Bill Pay - Clearing	685.88		14,223.78
11/14/2024	DEP	Bank Deposit: 12084 - Xpress Bill Pay - Clearing	1,917.58		16,141.36
11/14/2024	DEP	Bank Deposit: 12085 - Xpress Bill Pay - Clearing	197.89		16,339.25
11/14/2024	DEP	Bank Deposit: 12086 - Xpress Bill Pay - Clearing	293.89		16,633.14
11/15/2024	BKTR	Bank Transfer to Operations - PNC		13,537.90	3,095.24
11/15/2024	DEP	Bank Deposit: 12089 - Xpress Bill Pay - Clearing	1,007.05		4,102.29
11/15/2024	DEP	Bank Deposit: 12090 - Xpress Bill Pay - Clearing	858.58		4,960.87
11/15/2024	DEP	Bank Deposit: 12091 - Xpress Bill Pay - Clearing	148.22		5,109.09
11/15/2024	DEP	Bank Deposit: 12092 - Xpress Bill Pay - Clearing	100.00		5,209.09
11/16/2024	DEP	Bank Deposit: 12094 - Xpress Bill Pay - Clearing	287.07		5,496.16
11/17/2024	DEP	Bank Deposit: 12096 - Xpress Bill Pay - Clearing	137.12		5,633.28
11/18/2024	DEP	Bank Deposit: 12100 - Xpress Bill Pay - Clearing	319.15		5,952.43
11/18/2024	DEP	Bank Deposit: 12101 - Xpress Bill Pay - Clearing	744.40		6,696.83
11/18/2024	DEP	Bank Deposit: 12102 - Xpress Bill Pay - Clearing	208.12		6,904.95
11/18/2024	DEP	Bank Deposit: 12103 - Xpress Bill Pay - Clearing	267.73		7,172.68
11/19/2024	DEP	Bank Deposit: 12106 - Xpress Bill Pay - Clearing	379.81		7,552.49
11/19/2024	DEP	Bank Deposit: 12107 - Xpress Bill Pay - Clearing	917.05		8,469.54
11/19/2024	DEP	Bank Deposit: 12108 - Xpress Bill Pay - Clearing	518.36		8,987.90

Account Date	Code	Description	Debit	Credit	Balance
10100 - Xpress Bill Pay Clearing (continued)					
11/19/2024	DEP	Bank Deposit: 12109 - Xpress Bill Pay - Clearing	68.31		9,056.21
11/20/2024	DEP	Bank Deposit: 12113 - Xpress Bill Pay - Clearing	6,575.05		15,631.26
11/20/2024	DEP	Bank Deposit: 12114 - Xpress Bill Pay - Clearing	2,257.52		17,888.78
11/20/2024	DEP	Bank Deposit: 12115 - Xpress Bill Pay - Clearing	597.19		18,485.97
11/20/2024	DEP	Bank Deposit: 12116 - Xpress Bill Pay - Clearing	431.14		18,917.11
11/21/2024	DEP	Bank Deposit: 12122 - Xpress Bill Pay - Clearing	2,417.87		21,334.98
11/21/2024	DEP	Bank Deposit: 12123 - Xpress Bill Pay - Clearing		73.17	21,261.81
11/21/2024	DEP	Bank Deposit: 12124 - Xpress Bill Pay - Clearing	1,874.14		23,135.95
11/21/2024	DEP	Bank Deposit: 12125 - Xpress Bill Pay - Clearing	350.98		23,486.93
11/21/2024	DEP	Bank Deposit: 12126 - Xpress Bill Pay - Clearing	152.40		23,639.33
11/22/2024	BKTR	Bank Transfer to Operations - PNC		18,843.94	4,795.39
11/22/2024	DEP	Bank Deposit: 12130 - Xpress Bill Pay - Clearing	3,737.73		8,533.12
11/22/2024	DEP	Bank Deposit: 12131 - Xpress Bill Pay - Clearing	2,651.93		11,185.05
11/22/2024	DEP	Bank Deposit: 12132 - Xpress Bill Pay - Clearing	1,388.20		12,573.25
11/22/2024	DEP	Bank Deposit: 12133 - Xpress Bill Pay - Clearing	398.96		12,972.21
11/23/2024	DEP	Bank Deposit: 12135 - Xpress Bill Pay - Clearing	4,491.52		17,463.73
11/24/2024	DEP	Bank Deposit: 12137 - Xpress Bill Pay - Clearing	4,869.31		22,333.04
11/25/2024	DEP	Bank Deposit: 12143 - Xpress Bill Pay - Clearing	42,403.07		64,736.11
11/25/2024	DEP	Bank Deposit: 12144 - Xpress Bill Pay - Clearing	1,730.20		66,466.31
11/25/2024	DEP	Bank Deposit: 12145 - Xpress Bill Pay - Clearing	1,253.00		67,719.31
11/25/2024	DEP	Bank Deposit: 12146 - Xpress Bill Pay - Clearing	384.76		68,104.07
11/26/2024	DEP	Bank Deposit: 12150 - Xpress Bill Pay - Clearing	488.99		68,593.06
11/26/2024	DEP	Bank Deposit: 12151 - Xpress Bill Pay - Clearing		65.24	68,527.82
11/26/2024	DEP	Bank Deposit: 12152 - Xpress Bill Pay - Clearing	477.69		69,005.51
11/26/2024	DEP	Bank Deposit: 12153 - Xpress Bill Pay - Clearing	270.15		69,275.66
11/27/2024	BKTR	Bank Transfer to Operations - PNC		67,975.65	1,300.01
11/27/2024	DEP	Bank Deposit: 12155 - Xpress Bill Pay - Clearing	1,779.27		3,079.28
11/27/2024	DEP	Bank Deposit: 12156 - Xpress Bill Pay - Clearing		63.18	3,016.10
11/27/2024	DEP	Bank Deposit: 12157 - Xpress Bill Pay - Clearing	314.05		3,330.15
11/27/2024	DEP	Bank Deposit: 12158 - Xpress Bill Pay - Clearing	63.49		3,393.64
11/28/2024	DEP	Bank Deposit: 12160 - Xpress Bill Pay - Clearing	146.11		3,539.75
11/29/2024	DEP	Bank Deposit: 12163 - Xpress Bill Pay - Clearing	140.21		3,679.96
11/29/2024	DEP	Bank Deposit: 12164 - Xpress Bill Pay - Clearing	274.14		3,954.10
11/29/2024	DEP	Bank Deposit: 12165 - Xpress Bill Pay - Clearing	315.81		4,269.91
11/30/2024	DEP	Bank Deposit: 12167 - Xpress Bill Pay - Clearing	75.61		4,345.52
			$117,692.03	**($168,400.94)**	**$4,345.52**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($4,345.52)**
10103 - Bad Debt Expense					**$2,094.54**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($2,094.54)**
10107 - WIFA Interest					**$3,457.55**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($3,457.55)**
10110 - USDA Interest					**$19,477.15**
11/27/2024	AP	INV: 11272024 USDA Rural Development - Interest - Loan 91-05, 5.03mil	4,682.33		24,159.48
			$4,682.33		**$24,159.48**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($24,159.48)**
10111 - Right-to-Use Lease Interest					**$402.87**
11/15/2024	LTDP	Building Lease	76.76		479.63
11/15/2024	LTDP	Land Lease 2	41.33		520.96
			$118.09		**$520.96**
			Budgeted Amount:		**$2,000.00**
			Budget Balance:		**$1,479.04**
12000 - Undeposited Receipts					**$0.00**
11/1/2024	CPMT	Receipting: Billing Account Payments	7,967.59		7,967.59
11/1/2024	DEP	Bank Deposits		7,967.59	0.00
11/2/2024	CPMT	Receipting: Billing Account Payments	798.29		798.29
11/2/2024	DEP	Bank Deposits		798.29	0.00
11/3/2024	CPMT	Receipting: Billing Account Payments	4,934.80		4,934.80
11/3/2024	DEP	Bank Deposits		4,934.80	0.00
11/4/2024	CPMT	Receipting: Billing Account Payments	2,328.39		2,328.39
11/4/2024	NBPT	Receipting - Non-Billed Payments	1,065.00		3,393.39
11/4/2024	DEP	Bank Deposits		3,393.39	0.00
11/5/2024	CPMT	Receipting: Billing Account Payments	6,066.19		6,066.19

Pine-Strawberry WID

Standard Financial Report
PSWID - 11/01/2024 to 11/30/2024
41.67% of the fiscal year has expired

	November Actual	2025 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	31,558.22	(51,127.91)
10001 Gila County Warrant Acct Chase	334,675.33	542,685.93
10003 PNC-Restricted Cust. Sec Dep	(1,794.18)	319,713.90
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-Public Funds Interest Checking-USDA	248.92	138,495.46
10008 PNC-MM Sweep Acct	(77,525.37)	2,767,041.29
10011 PNC-MM-Reserve Funds Acct	474.45	263,980.51
10014 PNC-WIFA Operations Accnt	2,690.65	179,106.59
10015 PNC-WIFA Reserve Restricted Accnt	1,151.64	640,753.52
10100 Xpress Bill Pay Clearing	(50,708.91)	4,345.52
Total Cash and cash equivalents	**240,770.75**	**4,805,394.81**
Receivables		
12006 Accounts Receivable	(19,813.56)	229,111.05
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(3,719.50)	24,880.20
Total Receivables	**(23,533.06)**	**249,188.92**
Other current assets		
14001 Security Dep Admin Bldg Lease	0.00	699.60
14004 Prepaid Expenses	(5,427.99)	11,712.50
16000 Inventory-Parts in Warehouse	(3,668.96)	381,459.46
Total Other current assets	**(9,096.95)**	**393,871.56**
Total Current Assets	**208,140.74**	**5,448,455.29**
Non-Current Assets		
Capital assets		
Work in Process		
16020 PSWID Construction in Progress	10,177.92	172,725.57
16030 USDA Construction in Progress	458,694.84	14,094,371.70
16040 WCGF Grant CIP	130,093.87	170,110.15
Total Work in Process	**598,966.63**	**14,437,207.42**
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	13,816,479.17
16610 Vehicles & Equipment	0.00	967,186.65
16620 Computers Hardware & Software	0.00	53,291.41
Total Property	**0.00**	**15,569,296.32**
Accumulated depreciation		
17210 AccDpn Buildings	2,012.97	118,528.05
17310 AccDpn Leasehold Improvements	463.13	18,926.40
17410 AccDpn Infrastructure	46,779.50	4,695,732.50
17610 AccDpn Vehicles & Equipment	8,088.55	372,525.46
17620 AccDpn Computers Hardware & Software	110.06	47,275.20
Total Accumulated depreciation	**57,454.21**	**5,252,987.61**
Total Capital assets	**541,512.42**	**24,753,516.13**
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(484,684.76)
14007 Right-to-Use Lease	13,539.27	108,151.39
14007A Amortization of Leases	(1,889.26)	(75,113.82)
Total Other non-current assets	**9,030.09**	**805,904.81**
Total Non-Current Assets	**550,542.51**	**25,559,420.94**
Total Assets:	**758,683.25**	**31,007,876.23**
Liabilites and Fund Equity:		
Liabilities:		

	November Actual	2025 YTD Actual
Accounts payable		
20000 Accounts Payable	(412,276.83)	1,361,325.03
Total Accounts payable	**(412,276.83)**	**1,361,325.03**
Other Current Liabilities		
24001 Compensated PTO	0.00	22,212.41
24101 Refundable Customer Deposits	795.00	322,404.54
25500 Sales Tax Payable	(1,677.38)	14,081.13
25510 Retention Payable	25,745.46	363,560.03
25511 ACC/CRI/HIP	(23.76)	(223.86)
25512 Short Term Disability	13.40	13.40
25514 Vol Term Life Ins.	(127.02)	(127.02)
25515 Legal Shield	(18.23)	24.52
Total Other Current Liabilities	**24,707.47**	**721,945.15**
Long-term liabilities		
25005 WIFA Note Payable	0.00	5,611,372.19
25007 USDA Note Payable	(8,898.67)	4,985,589.92
25008 WIFA/USDA Construction Loan Payable	819,947.44	11,006,091.58
25013 Right-To-Use Leases	11,657.36	36,691.78
Total Long-term liabilities	**822,706.13**	**21,639,745.47**
Total Liabilities:	**435,136.77**	**23,723,015.65**
Fund Balance		
Net income		
30000 Retained Earnings	323,546.48	7,284,860.58
Total Net income	**323,546.48**	**7,284,860.58**
Total Fund Balance	**323,546.48**	**7,284,860.58**
Total Liabilites and Fund Equity:	**758,683.25**	**31,007,876.23**
Total Net Position	**0.00**	**0.00**

Pine-Strawberry WID

Standard Financial Report
PSWID - 11/01/2024 to 11/30/2024
41.67% of the fiscal year has expired

	November Actual	2025 YTD Actual	2025 Budget	Budget Remaining
Income or Expense				
Income From Operations:				
Operating income				
Water Fees				
50201 Water Base Fees	192,600.82	961,770.34	2,173,022.00	1,211,251.66
50201A Excess Gallon Fees-Tier 1	6,447.83	42,984.20	95,178.00	52,193.80
50201B Excess Gallon Fees-Tier 2	3,529.63	37,318.88	76,060.00	38,741.12
50201C Excess Gallon Fees-Tier 3	4,010.12	46,736.15	93,940.00	47,203.85
50201D Excess Gallon Fees-Tier 4	6,150.43	86,902.15	161,800.00	74,897.85
Total Water Fees	**212,738.83**	**1,175,711.72**	**2,600,000.00**	**1,424,288.28**
Property Tax				
50300 Property Tax Levy	330,792.30	523,679.24	1,027,214.00	503,534.76
Total Property Tax	**330,792.30**	**523,679.24**	**1,027,214.00**	**503,534.76**
Other Water Fees				
50200 Misc Other Fees	(562.74)	21,919.19	6,000.00	(15,919.19)
50202 Establishment Fee-Water	1,800.00	10,500.00	22,000.00	11,500.00
50203 Lateral Fee	20,300.00	54,850.00	170,000.00	115,150.00
50204 Turn H2O OFF/ON Cust Request	0.00	0.00	150.00	150.00
50205 Re-Establishment	0.00	0.00	400.00	400.00
50207 Reconnection Fee	0.00	0.00	300.00	300.00
50208 Meter Re-Installation	0.00	0.00	500.00	500.00
50209 Hook-Up Fee Income	21,000.00	69,200.00	182,000.00	112,800.00
50210 Meter Re-Read Fee	0.00	0.00	100.00	100.00
50212 After Hours Service Fee	0.00	250.00	250.00	0.00
50214 Data Log Fee	0.00	0.00	50.00	50.00
Total Other Water Fees	**42,537.26**	**156,719.19**	**381,750.00**	**225,030.81**
Miscellaneous Fees				
50101 Late Fees	2,124.30	8,739.71	17,500.00	8,760.29
50102 NSF Checks	210.00	630.00	750.00	120.00
Total Miscellaneous Fees	**2,334.30**	**9,369.71**	**18,250.00**	**8,880.29**
Total Operating income	**588,402.69**	**1,865,479.86**	**4,027,214.00**	**2,161,734.14**
Operating expense				
Administration				
Other Admin Expenses				
60003.1 Admin Other - Bank Charges	1,274.00	6,413.97	16,000.00	9,586.03
60003.2 Admin Other - Insurance General	2,782.67	13,069.35	20,500.00	7,430.65
60003.3 Admin Other - Postage-General (Not Billings)	160.99	617.58	1,800.00	1,182.42
60003.4 Admin Other - Dues and Subscriptions	42.62	106.55	800.00	693.45
60003.5 Admin Other - Travel/Meal/Training	61.40	342.07	1,500.00	1,157.93
60003.6 Admin Other - Supplies/Printing-Admin	1,017.84	4,874.03	13,500.00	8,625.97
Total Other Admin Expenses	**5,339.52**	**25,423.55**	**54,100.00**	**28,676.45**
Outside Source Fees				
60002.1 Outside Source - On Line Billing Portal	1,592.05	7,933.87	22,000.00	14,066.13
60002.3 Outside Source - Merchant Credit Card Fees	1,528.87	7,820.25	20,000.00	12,179.75
60002.6 Outside Source - Drug Testing	0.00	35.70	200.00	164.30
60002.8 Outside Source - Mailings-Customer Billings	1,607.01	8,483.12	20,000.00	11,516.88
60002.92 Outside Source - Public Notices	3,093.72	3,456.42	3,000.00	(456.42)
60002.94 Outside Source - Website Maintenance	200.00	1,505.00	8,000.00	6,495.00
60002.95 Outside Source - Advertisements	0.00	0.00	284.00	284.00
60002.97 Outside Source - Election Expenses	0.00	0.00	30,000.00	30,000.00
Total Outside Source Fees	**8,021.65**	**29,234.36**	**103,484.00**	**74,249.64**
Administration Office Expenses				
60001.2 Admin Office - Electric, Propane & Water-Admin.	662.81	3,413.47	17,000.00	13,586.53
60001.3 Admin Office - Small Equipment / Furniture	394.14	2,798.95	3,000.00	201.05
60001.4 Admin Office - Telephone/Ans. Serv./Internet	915.87	3,887.72	10,000.00	6,112.28
60001.5 Admin Office-Janitorial/Trash/Security/Maintenance	287.40	2,316.13	5,200.00	2,883.87
60001.7 Admin Office - Equipment Repairs/Maint. Adm.	14.49	33.48	50.00	16.52
60001.8 Admin Office - Computer/Software/IT Expenses	4,891.74	32,753.43	73,000.00	40,246.57
Total Administration Office Expenses	**7,166.45**	**45,203.18**	**108,250.00**	**63,046.82**
Admin Employer Taxes and Benefits				
6009A Admin - Employment Taxes-SS	1,124.43	6,154.22	14,110.00	7,955.78
6009B Admin - Employment Taxes-Med	262.97	1,439.30	3,300.00	1,860.70

	November Actual	2025 YTD Actual	2025 Budget	Budget Remaining
6009C Admin - Employment Taxes-FUTA	0.00	0.00	236.00	236.00
6009D Admin - Employment Taxes-SUTA	0.00	0.00	865.00	865.00
6009E Admin - Workmens Comp Insurance	16.67	83.35	200.00	116.65
6009F Admin - Employer Insurance Benefit Liability	3,702.52	18,512.60	44,500.00	25,987.40
6009G Admin - Payroll Processing Fees/ADP	414.61	2,207.44	6,200.00	3,992.56
6009H Admin - Retirement Benefit-Admin	524.54	3,057.50	6,303.00	3,245.50
6009I Admin - HSA Benefit-Admin	333.28	1,666.40	4,000.00	2,333.60
Total Admin Employer Taxes and Benefits	**6,379.02**	**33,120.81**	**79,714.00**	**46,593.19**
Administrative Labor				
60004.1 Admin Labor - District Manager	6,338.46	31,691.95	82,400.00	50,708.05
60004.3 Admin Labor - Accounting Assistant	4,815.81	23,834.37	61,000.00	37,165.63
60004.4 Admin Labor - C S Rep 1	3,582.48	17,836.66	45,537.00	27,700.34
60004.7 Admin Labor - Accountant	5,174.90	25,420.47	66,015.00	40,594.53
Total Administrative Labor	**19,911.65**	**98,783.45**	**254,952.00**	**156,168.55**
Total Administration	**46,818.29**	**231,765.35**	**600,500.00**	**368,734.65**
Admin - Professional Services, etc.				
70001 ADMIN - Accountant Fees-Audit	0.00	23,625.00	23,625.00	0.00
70004.1 ADMIN - Litigation Expenses	1,208.50	6,335.00	20,000.00	13,665.00
70004.2 ADMIN - Legal Fees - General	1,484.00	8,347.50	22,000.00	13,652.50
70004.3 ADMIN - Legal Fees - Condemnation	54,041.29	238,189.31	200,000.00	(38,189.31)
70006 ADMIN - Supplies	26.12	176.12	0.00	(176.12)
70011 ADMIN - Other Professional Fees	0.00	0.00	2,000.00	2,000.00
Total Admin - Professional Services, etc.	**56,759.91**	**276,672.93**	**267,625.00**	**(9,047.93)**
Operations				
Professional Services				
80008.1 Ops Prof Svc - Survey Costs	0.00	0.00	1,000.00	1,000.00
80008.2 Ops Prof Svc - Field Related Software Program	0.00	0.00	7,200.00	7,200.00
80008.4 Ops Prof Svc - Blue Stake Service Water	0.00	0.00	500.00	500.00
80008.6 Ops Prof Svc - Generator Maintenance/Repair	0.00	5,784.80	13,000.00	7,215.20
80008.7 Ops Prof Svc- Engineering	0.00	0.00	1,000.00	1,000.00
80008.8 Ops Prof Svc - Electric & Outside Services	4,576.64	8,832.28	43,000.00	34,167.72
Total Professional Services	**4,576.64**	**14,617.08**	**65,700.00**	**51,082.92**
Field Expenses				
80040.1 Field Exp - Storage Unit	0.00	0.00	600.00	600.00
80040.2 Field Exp - Equipment Rental-Field	12.38	2,140.76	1,000.00	(1,140.76)
80040.3 Field Exp - Tools/Field Expense	5,362.49	14,786.64	43,500.00	28,713.36
80040.4 Field Exp - Water/Supplies for Outages	0.00	0.00	100.00	100.00
80040.5 Field Exp - Landscape/Firewise	0.00	17.53	5,000.00	4,982.47
80040.6 Field Exp - Equipment	3,050.38	6,388.31	10,500.00	4,111.69
Total Field Expenses	**8,425.25**	**23,333.24**	**60,700.00**	**37,366.76**
Field Office Expenses				
80037.1B Field Office - Subscriptions	83.05	415.25	1,355.00	939.75
80037.4 Field Office - Certification/Training Expenses	94.94	724.94	3,033.00	2,308.06
80037.7 Field Office - Cell Phones & Communications	110.62	276.31	1,200.00	923.69
80037.8 Field Office - Mileage/Meals/Travel/Gear	989.30	6,864.57	17,500.00	10,635.43
Total Field Office Expenses	**1,277.91**	**8,281.07**	**23,088.00**	**14,806.93**
Field Vehicle & Equipment Costs				
80036.1 Autos & Eqpt - Fuel Expense	2,714.40	15,178.64	35,000.00	19,821.36
80036.2 Autos & Eqpt - Maintain & Repair	0.00	1,155.63	6,000.00	4,844.37
80036.20 Autos & Eqpt Maint- Bobcat E60 ID1621	0.00	196.29	1,000.00	803.71
80036.201 Autos & Eqpt Maint- Big Tex Tilt Trailer ID1665	0.00	0.00	150.00	150.00
80036.204 Autos & Eqpt- Maint - Skid Steer	0.00	5,153.82	6,000.00	846.18
80036.205 Autos & Eqpt Maint - Big Tex 19FT ID6476	0.00	0.00	150.00	150.00
80036.206 Autos & Eqpt Maint - 2022 Tool Trlr ID2202	0.00	0.00	1,000.00	1,000.00
80036.207 Autos & Eqpt Maint - VX50 Vac Trailer ID5322	0.00	3,051.00	4,500.00	1,449.00
80036.21 Autos & Eqpt Maint - Back Hoe ID1542	0.00	422.69	0.00	(422.69)
80036.23 Autos & Eqpt Maint - #4 2018 F-350 ID5957	0.00	4,613.76	6,250.00	1,636.24
80036.24 Autos & Eqpt Maint - #6 2018 F-150 ID7745	5,535.21	6,471.91	1,500.00	(4,971.91)
80036.30 Autos & Eqpt Maint - #5 2015 F-350 ID9057	1,028.60	1,028.60	0.00	(1,028.60)
80036.31 Autos & Eqpt Maint - #7 2019 Frontier ID6552	0.00	0.00	500.00	500.00
80036.32 Autos & Eqpt Maint - #1 2022 F-350XL VIN4580	0.00	3,752.06	2,000.00	(1,752.06)
80036.33 Autos & Eqpt Maint - 2023 Kubota ID6864	0.00	0.00	680.00	680.00

	November Actual	2025 YTD Actual	2025 Budget	Budget Remaining
80036.34 Autos & Eqpt Maint - #2 2022 F250 ID9096	0.00	0.00	3,000.00	3,000.00
80036.35 Autos & Eqpt Maint - #3 2022 F250 ID9099	0.00	0.00	3,000.00	3,000.00
80036.36 Autos & Eqpt Maint - 2023 F750 ID8932	0.00	1,125.63	3,850.00	2,724.37
80036.5 Autos & Eqpt - Insurance Fees	1,233.09	6,038.19	13,270.00	7,231.81
Total Field Vehicle & Equipment Costs	**10,511.30**	**48,188.22**	**87,850.00**	**39,661.78**
Wells, Tanks, Infrastructure				
Water Share All				
80007.1 Water Share - Agreements	487.34	10,312.81	17,000.00	6,687.19
80007.2 Water Share - Electricity	542.72	4,624.55	9,000.00	4,375.45
80007.3 Water Share - Improvements/Parts/Maintenance	0.00	0.00	5,000.00	5,000.00
Total Water Share All	**1,030.06**	**14,937.36**	**31,000.00**	**16,062.64**
Well Expense All				
80004.1 Well - Labor	0.00	0.00	828.00	828.00
80004.5 Well - Chemicals/Supplies Water	0.00	8,644.63	10,000.00	1,355.37
Total Well Expense All	**0.00**	**8,644.63**	**10,828.00**	**2,183.37**
Environmental				
80005.1 Environ - Testing Lab/Regulatory Fees H20	355.00	2,851.48	7,657.00	4,805.52
80005.2 Environ - Licenses/Permits/Fees	845.35	3,857.71	9,105.00	5,247.29
Total Environmental	**1,200.35**	**6,709.19**	**16,762.00**	**10,052.81**
Infrastructure All				
80002.1 Infrastructure - Asphalt-Landscape Repairs	7,647.52	51,243.49	127,000.00	75,756.51
80002.2 Infrastructure - Meters & Meter Related Expenses	0.00	27,925.77	50,000.00	22,074.23
80002.3 Infrastructure - Pumps/Motors/Etc.	0.00	4,960.07	35,000.00	30,039.93
80002.5 Infrastructure - Hydrant Expenses	0.00	0.00	8,000.00	8,000.00
80002.6 Infrastructure - Pipe/Related Expenses	17,043.35	62,965.84	130,000.00	67,034.16
Total Infrastructure All	**24,690.87**	**147,095.17**	**350,000.00**	**202,904.83**
Tanks All				
80003.2 Tanks - Level Monitoring	150.00	749.33	2,600.00	1,850.67
80003.3 Tanks - Telephones-Pumps	396.18	1,980.90	4,877.00	2,896.10
80003.4 Tanks - Monitoring Equipment	0.00	0.00	600.00	600.00
Total Tanks All	**546.18**	**2,730.23**	**8,077.00**	**5,346.77**
Other				
80001.1 Wells-Tanks-Booster:Electricity Wells	6,888.94	52,121.04	125,000.00	72,878.96
80001.2 Wells-Tanks-Boosters: Propane	0.00	309.40	2,252.00	1,942.60
80001.3 Wells-Tanks-Boosters: Parts	0.00	2,332.63	3,243.00	910.37
80001.4 Wells-Tanks-Boosters: General Engineering	0.00	0.00	500.00	500.00
Total Other	**6,888.94**	**54,763.07**	**130,995.00**	**76,231.93**
Total Wells, Tanks, Infrastructure	**34,356.40**	**234,879.65**	**547,662.00**	**312,782.35**
Field Labor & Employer Taxes/Benefits				
Field Labor				
80010.01 Field - Utility Operator 1	4,526.52	20,196.40	45,760.00	25,563.60
80010.02 Field - Utility Operator 2	3,524.32	18,610.87	42,848.00	24,237.13
80010.03 Field - Utility Operator 3	5,616.00	29,138.32	74,984.00	45,845.68
80010.04 Field - Utility Operator 4	0.00	6,710.28	6,711.00	0.72
80010.05 Field - Utility Operator 5	3,130.00	10,060.00	44,519.00	34,459.00
80010.10 Field - OT Expense	0.00	0.00	65,000.00	65,000.00
80010.12 Field - Utility Operator 12	4,002.47	21,227.30	42,848.00	21,620.70
80010.13 Field - Utility Operator 13	3,234.75	17,654.05	49,088.00	31,433.95
80010.14 Field - Utility Operator 14	5,952.21	28,384.43	66,050.00	37,665.57
80010.15 Field - Utility Operator 15	6,477.52	29,086.53	60,972.00	31,885.47
Total Field Labor	**36,463.79**	**181,068.18**	**498,780.00**	**317,711.82**
Field Employer Taxes & Benefits				
80009A Field - Employment Taxes-SS	2,215.66	11,832.85	29,500.00	17,667.15
80009B Field - Employment Taxes-Med	518.17	2,767.36	7,300.00	4,532.64
80009C Field - Employment Taxes-FUTA	0.00	42.00	550.00	508.00
80009D Field - Employment Taxes-SUTA	10.67	239.21	2,000.00	1,760.79
80009E Field - Workmens Comp Insurance	596.92	2,984.60	7,234.00	4,249.40
80009F Field - Employer Insurance Benefit Liability	6,508.28	33,250.62	86,221.00	52,970.38
80009G.2 Field - Authorized Deduction	0.00	(696.51)	0.00	696.51
80009H Field - Retirement Benefit Liability	641.64	3,461.52	7,415.00	3,953.48
80009I Field - HSA Benefit	666.56	3,249.48	8,000.00	4,750.52

	November Actual	2025 YTD Actual	2025 Budget	Budget Remaining
Total Field Employer Taxes & Benefits	11,157.90	57,131.13	148,220.00	91,088.87
Total Field Labor & Employer Taxes/Benefits	47,621.69	238,199.31	647,000.00	408,800.69
Total Operations	106,769.19	567,498.57	1,432,000.00	864,501.43
Depreciation Expense				
Depreciation Expense-Operations				
80050 Depreciation Expense-Operations	57,344.15	283,459.36	680,000.00	396,540.64
Total Depreciation Expense-Operations	57,344.15	283,459.36	680,000.00	396,540.64
Depreciation Expense-Admin				
60030 Depreciation Expense-Admin	110.06	550.30	8,500.00	7,949.70
60030A Amortized Deferred Acq Charges	2,619.92	13,099.60	31,439.00	18,339.40
60030B Amortized Right-to-Use Leases	1,889.26	9,568.06	22,000.00	12,431.94
Total Depreciation Expense-Admin	4,619.24	23,217.96	61,939.00	38,721.04
Total Depreciation Expense	61,963.39	306,677.32	741,939.00	435,261.68
Total Operating expense	272,310.78	1,382,614.17	3,042,064.00	1,659,449.83
Total Income From Operations:	316,091.91	482,865.69	985,150.00	502,284.31
Non-Operating Items:				
Non-operating income				
50401 Accounting Credit	159.84	801.18	2,040.00	1,238.82
50402 Insurance Claim	1,666.67	1,666.67	0.00	(1,666.67)
50403 Interest-Property Taxes	163.53	1,844.33	4,500.00	2,655.67
50411 Restitution Payments	1,205.00	6,059.85	13,500.00	7,440.15
50412 Interest-Public Funds/WIFA Reserve Accounts	9,059.95	60,102.69	102,004.00	41,901.31
50413 Water Conservation Grant - WIFA	0.00	14,717.90	0.00	(14,717.90)
Total Non-operating income	12,254.99	85,192.62	122,044.00	36,851.38
Non-operating expense				
10103 Bad Debt Expense	0.00	2,094.54	0.00	(2,094.54)
10107 WIFA Interest	0.00	3,457.55	0.00	(3,457.55)
10110 USDA Interest	4,682.33	24,159.48	0.00	(24,159.48)
10111 Right-to-Use Lease Interest	118.09	520.96	2,000.00	1,479.04
Total Non-operating expense	4,800.42	30,232.53	2,000.00	(28,232.53)
Total Non-Operating Items:	7,454.57	54,960.09	120,044.00	65,083.91
Total Income or Expense	323,546.48	537,825.78	1,105,194.00	567,368.22