Pine-Strawberry Water Improvement District

Treasurer's Report

for the

January 23, 2025 Board Meeting

The following reports are provided with financial information for December 31, 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
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PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT

COMPARATIVE BALANCE SHEET - ACCRUAL BASIS

FOR THE SIX MONTHS ENDED DECEMBER 2023 AND 2024

	12/31/2023		12/31/2024	
ASSETS				
Current Assets				
Cash in Bank - PNC Revenue Fund (Operations)		-$116,954.33		-$12,585.24
Cash in Bank - PNC Revenue Fund (Sweep Account)		$2,771,112.13		$3,308,311.00
Cash in Bank - Chase Bank Gila County Warrant Account		161,524.64		163,139.93
Cash in Bank - PNC Restricted Customer Deposits		302,894.78		320,098.69
Cash in Bank - PNC Public Funds Checking-USDA		250,735.32		138,735.37
Cash in Bank - PNC Maintenance Reserve Fund		257,662.90		264,437.79
Cash in Bank - PNC WIFA Operations		263,099.74		181,314.02
Cash in Bank - PNC WIFA Reserve Fund		625,418.92		641,863.46
Petty Cash and Cash Drawer		400.00		400.00
Xpress Bill Pay Clearing		80,633.52		3,807.86
Total Cash & Cash Equivalents		$4,596,527.62		$5,009,522.88
Accounts Receivable - PSWID - Less Allowance for Bad Debts		206,946.33		227,697.84
Property Tax Receivable-Gila County		11,011.35		20,938.50
Total Receivables		217,957.68		248,636.34
Security Deposit - Admin Building Lease		$699.60		$699.60
Security Deposit - Alliant Gas		200.00		0.00
Prepaid Contract Services and Expenses		10,113.89		14,550.24
Inventory - Parts in Warehouse		428,517.66		377,711.36
Total Other Current Assets		$439,531.15		$392,961.20
Total Current Assets		$5,254,016.45		$5,651,120.42
Capital Assets				
Construction in Progress - PSWID		$0.00		$180,546.49
Construction in Progress - USDA		5,658,862.15		14,409,672.87
Construction in Progress - WCGF Grant		0.00		170,110.15
Total Work in Process		$5,658,862.15		$14,760,329.51
Property				
Land	$300,758.09		$300,758.09	
Buildings	389,697.72		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		913,332.53	
Computer Hardware & Software	49,754.60		53,291.41	
Total Property	15,309,286.39		15,515,442.20	
Less: Accumulated Depreciation - District	-3,592,268.71		-3,813,399.29	
Less: Accumulated Depreciation- WIFA	-1,106,220.61		-1,443,188.41	
Total Accumulated Depreciation		-4,698,489.32		-5,256,587.70
		$10,610,797.07		$10,258,854.50
Total Capital Assets-Net		$16,269,659.22		$25,019,184.01
Other Assets				
Acquired Costs - Excess Goodwill-Net of Amortization		$801,686.36		$770,247.32
Right-to-Use Leases - Net of Amortization		40,132.13		31,148.31
Total Non-Current Assets		$841,818.49		$801,395.63
TOTAL ASSETS		$22,365,494.16		$31,471,700.06
LIABILITIES AND EQUITY				
Current Liabilities				
Accounts Payable		654,930.22		$434,356.54
Compensated PTO		12,603.55		22,212.41
Refundable Customer Deposits		306,729.54		323,499.54
Sales Tax Payable		13,590.33		14,606.92
Retention Payable		101,550.40		377,369.85
WIFA Interest & Finance Charges		77,942.66		107,817.08
Miscellaneous Payables		175.19		-291.38
Total Current Liabilities		$1,167,521.89		$1,279,570.96
Long Term Liabilities				
WIFA Note Payable		5,988,566.66		5,611,372.19
WIFA Design Loan Payable		1,254,592.60		0.00
USDA Note Payable		3,761,679.22		4,976,682.91
WIFA/USDA Construction Loan Payable		3,662,155.30		12,266,883.39
Right-to-Use Leases Payable		43,910.43		34,803.83
Total Notes Payable		14,710,904.21		22,889,742.32
TOTAL LIABILITIES		$15,878,426.10		$24,169,313.28
EQUITY				
Retained Earnings	$5,764,436.86		$6,747,034.80	
Net Income	722,651.20		555,351.98	
TOTAL EQUITY		6,487,088.06		7,302,386.78
TOTAL LIABILITIES & EQUITY		$22,365,514.16		$31,471,700.06

SUMMARY FROM PELORUS
BALANCE SHEETS

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT

COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS

FOR THE SIX MONTHS ENDED DECEMBER 31, 2023 AND 2024

	12/31/2023		12/31/2024		Notes	Increase/ Decrease	%
INCOME							
Revenues							
Water Fees	$1,356,390.00		$1,396,302.82				
Property Tax Levy	598,911.84		639,520.48				
Other Water Fees	71,211.77		200,219.19				
Miscellaneous Fees	9,433.44		11,606.07				
TOTAL REVENUE		$2,035,947.05		$2,247,648.56		$211,701.51	10%
EXPENSES							
Other Administrative Expenses	$23,915.32		$30,400.22				
Outside Source Fees	34,242.73		36,127.71				
Administrative Office Expenses	40,342.29		53,227.47				
Administrative Labor Employer Taxes & Benefits	34,308.72		39,820.67				
Administrative Labor	107,632.86		118,603.47				
ADMINISTRATIVE EXPENSES		$240,441.92		$278,179.54		37,737.62	16%
ADMIN-Professional Fees & Insurance		65,395.01		359,998.70	1	294,603.69	450%
TOTAL ADMINISTRATIVE EXPENSES		$305,836.93		$638,178.24			
OPERATIONS EXPENSES							
Outside/Professional Services	$14,651.79		$17,785.43				
Field Tools & Supplies	33,416.60		30,416.67				
Field Office Expenses	11,640.82		10,114.58				
Field Vehicle & Equipment	40,010.95		63,479.60				
Wells, Tanks & Infrastructure	218,847.51		273,013.64				
Field Labor	207,606.86		218,719.52				
Field Labor Employer Taxes & Benefits	62,004.24		68,235.52				
OPERATIONS EXPENSES		$588,178.77		$681,764.96		93,586.19	16%
TOTAL OPERATIONS EXPENSES		$894,015.70		$1,319,943.20		425,927.50	48%
Depreciation		$340,834.94		$340,803.51			
Depreciation & Amortization- Administrative		19,787.16		16,379.88			
Amortized Right-to-Use Leases		11,135.76		11,457.32			
TOTAL DEPRECIATION EXPENSE		$371,757.86		$368,640.71			
TOTAL EXPENSES		$1,265,773.56		$1,688,583.91			
NET INCOME FROM OPERATIONS		$770,173.49		$559,064.65		-211,108.84	-27%
OTHER INCOME/EXPENSE							
Other Income - Accounting Credit	$925.92		$944.14				
Other Income - Insurance Claim	$0.00		$4,854.09				
Other Income - Interest Property Taxes	1,320.13		2,515.39				
Other Income - Restitution Payments	6,720.00		7,264.85		2		
Interest Income-Public Funds/WIFA Reserve/Sweep Acct.	43,084.85		69,756.92		3		
Water Conservaction Grant - WIFA	0.00		22,587.59				
TOTAL OTHER INCOME		$52,050.90		$107,922.98		55,872.08	107%
Gain/Loss on Disposal of Assetts	$20,694.67		-$31,200.00				
Bad Debt Expense	$0.00		$2,094.54				
USDA Interest	0.00		28,833.47				
WIFA Insterest	77,942.66		111,274.63				
Right-to-Use Leases Interest	935.86		633.01				
TOTAL OTHER EXPENSES		$99,573.19		$111,635.65			
TOTAL OTHER INCOME & EXPENSE		-$47,522.29		-$3,712.67		43,809.62	-92%
NET INCOME		$722,651.20		$555,351.98		-167,299.22	-23%

1. Administrative Professional Fees include Audit Fees $23,625, Legal Fees $9,566.50 Litigation Expenses and Condemnation Legal Fees $326,631.08.

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 December 31, 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	
December	$1,665,437	$580,576	$1,084,861	$1,264,673	2
January					
February					
March					
April					
May					
June					
YTD 2023/2024	$6,948,574	$6,553,901	$394,673	$520,681	

Bank Account Presentation			
Reconciled Statement Balances	Beginning	Ending	
PNC-Revenue Fund(Operations)	-$51,127.90	-$12,585.24	
PNC-Operations (Sweep Account)	$2,767,041.29	$3,308,311.00	
Chase Bank - Warrant Account	$542,685.93	$163,139.93	
PNC-Public Funds Account	$138,495.46	$138,735.37	
PNC-Maintenance Reserve Fund	$263,980.51	$264,437.79	
PNC-WIFA Operations	$179,106.59	$181,314.02	
X-Press Bill Pay Transfer Account	$4,345.52	$3,807.86	
Non-Restricted Account Balances	$3,844,527.40	$4,047,160.73	1
PNC Bank - Security Deposit	$319,713.90	$320,098.69	
PNC-WIFA Reserve Account	$640,753.42	$641,863.46	
Restricted Account Balances	$960,467.32	$961,962.15	
Total Reconciled Balances	$4,804,994.72	$5,009,122.88	
Bank Statement Balances	Ending	Ending	
PNC-Revenue Fund(Operations)	$25,104.00	$25,000.00	
PNC-Operations (Sweep Account)	$2,767,041.29	$3,308,311.00	
Chase Bank - Warrant Account	$542,685.93	$163,139.93	
PNC-Public Funds Account	$138,495.46	$138,735.37	
PNC-Maintenance Reserve Fund	$263,980.51	$264,437.79	
PNC-WIFA Operations	$937,838.82	$620,507.41	
X-Press Bill Pay Transfer Account	$69,212.48	$2,218.78	
Non-Restricted Account Balances	$4,744,358.49	$4,522,350.28	1
PNC Bank - Security Deposit	$320,659.68	$321,103.00	
PNC-WIFA Reserve Account	$640,753.52	$641,863.46	
Restricted Account Balances	$961,413.20	$962,966.46	
Total Statement Balances	$5,705,771.69	$5,485,316.74	

	Revenues from Water, Misc. Fees, Property Tax Levy, Sales Tax and Funding
Notes:	*Administration, Operations, Sales Tax, Loan Payments & Capital Projects*
(1) Cash in:	*Operations, Warrant, Public Funds, Maintenance Reserve,*
Cash Out:	*WIFA Operations and X-Press Bill Pay*
Non-restricted Accounts:	*Balance forward is the Cash Carryforward Accounts from the Budget Report*
(2) Balance Forward	

Pine-Strawberry Water Improvement District
Fiscal Year Credit Card Activity as of December 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
Amazon/Home Depot/Equipment	Various		Field Expenses	SB	$6,645.69			$11,264.40
Amazon/Microsoft/Simplisafe/Go Daddy	Various		Administrative Expenses	SB	$3,284.27			$14,548.67
E-Pay	12/10/2024					$4,618.71		$9,929.96
E-Pay	12/30/2024					$8,003.84		$1,926.12
Balance Due 12/31/24 Per Spreadsheet								$1,926.12

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 — Dec 1-16, 2024

Commercial Credit Card Expense Report

Transactions Posted

Date	Vendor	Description	Admin	Field	General Ledger
12/3	American Association of Notaries	K Allen Notary package	87.12		60003.4
12/4	Amazon	Field Staff safety boot		161.99	80037.8
12/4	Amazon	Office Supplies	157.36		60003.6
12/7	Simplisafe	Security	31.99		60001.5
12/6	Amazon	Office Supplies	10.64		60003.6
12/9	OnSolve	One Call Services	700		60002.92
12/10	Local Eatery	After-hours meal x 4		72.49	80037.8
12/5	Amazon	Office Supplies	42.56		60003.6
12/10	Beeline Lock & Safe	maintenance	400		60001.5
12/12	Adobe	Software	147.22		60001.8
12/13	Stamps.com	Postage	50		60003.3
12/9	Amazon	Office Supplies	22.38		60003.6
12/13	Stamps.com	Office Supplies	69.07		60003.6
12/13	Kaizen Collision Center	Vehicle repair		6029.71	80036.31
12/13	Stamps.com	Subscription	21.31		60003.4
		Total	$ 1,739.65	$ 6,264.19	

Total $ 8,003.84 — Paid 12/30/2024

GL	Vendor	Total Expense	Note
60003.4	AAN	87.12	
80037.8	Amazon	161.99	
60003.6	Amazon	232.94	
60002.92	OnSolve	700	
60001.5	Simplisafe	31.99	
80037.8	Local Eatery	72.49	
60001.5	Beeline L & S	400	
60001.8	Adobe	147.22	
60003.3	Stamps.Com	50	
60003.6	Stamps.Com	69.07	
80036.31	Kaizen	6029.71	
60003.4	Stamps.Com	21.31	
		8003.84	

Pine-Strawberry Water Improvement District — Dec 17-31, 2024

Commercial Credit Card Expense Report

Transactions Posted

Date	Vendor	Description	Admin	Field	General Ledger
12/17	Adobe	Software annual fee	1304.02		60001.8
12/18	American Water Works Assoc.	Training		104	80037.4
12/18	Vitality Med	Small furniture	184.05		60001.3
12/18	Amazon	Office supplies	46.89		60003.6
12/20	Amazon	Office supplies	9.03		60003.6
12/27	Bud's Plumbing Supplies	Field supplies		222.73	80040.3
12/30	Walmart	staff meal		54.77	80037.8
12/13	Adjustment to Dec 1-16	Actual $69.70	0.63		60003.6
		Total	$ 1,544.62	$ 381.50	

Total $ 1,926.12

Total All $ 9,929.96

GL	Vendor	Total Expense	Note
60001.3	Vitality Med	184.05	
60001.8	Adobe	1304.02	
60003.6	Amazon	55.92	
60003.6	Adjustment	0.63	
80037.4	AWWA	104	
80037.8	Walmart	54.77	
80040.3	Buds Plumbing	222.73	
		1926.12	

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT					
Budget Report (CASH BASIS)					
			Fiscal Year to Date Thru 12/31/2024		
Revenue (Cash In)		Approved FY 24/25	Cash & Revenue	YTD 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	$639,520	$387,695	37.7%
Customer Sales		$2,600,000	$1,396,303	$1,203,697	46.3%
Miscellaneous Revenues		$400,000	$211,825	$188,175	47.0%
WIFA Construction Loan/USDA Projects		$9,300,000	$4,536,623	$4,763,377	51.2%
WIFA Design Loan/USDA Projects		$300,000	$49,225	$250,775	83.6%
WIFA WC Grant Funds Reimbursement		$500,000	$22,588	$477,412	95.5%
Sales Tax on Revenues		$178,500	$92,490	$86,010	48.2%
SUBTOTAL: CASH IN FLOWS		$14,305,715	$6,948,574	$7,357,141	
TOTAL REVENUE		$15,175,715	$7,818,574	$8,227,141	
Expenses (Cash Out)					
Operations		$435,000	$220,539	$214,461	49.3%
Field Labor & Burden		$647,000	$286,955	$360,045	55.6%
Administration-Removal of Current Year Leases		$600,500	$278,180	$322,320	53.7%
Administrative Professional Fees		$267,625	$357,449	($89,824)	-33.6%
Capital project/Repair		$512,059	$115,515	$396,544	77.4%
Capital Projects/WC Grant Funds 25% Match (Carryover)		$525,225	$40,966	$484,259	92.2%
Infrastructure Repairs		$350,000	$199,224	$150,776	43.1%
Equipment Replacement		$300,000	$77,286	$222,714	74.2%
WIFA Construction Loan/USDA Projects		$9,300,000	$4,135,996	$5,164,004	55.5%
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	$12,000	$12,000	50.0%
Debt Service/WIFA Loan-Principal & Interest		$500,000	$440,194	$59,806	12.0%
Debt Service/USDA Loan -Principal & Interest		$162,972	$82,150	$80,822	49.6%
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	$92,490	$86,010	48.2%
TOTAL CASH OUTFLOWS		$14,905,715	$6,553,900	$8,351,815	
Cash Carry Forward - Reserve Fund		$270,000	$270,000		
TOTAL EXPENSES INCLUDING RESERVES		$15,175,715	$6,823,900		
Net Cash Position at Month End			$1,264,673		

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		Revenue	Zero Reads	Meters Read		Revenue	Zero Reads	Meters Read	
Total Gallons	30,105,842	6,411,920	5,436,556	6,515,641	41,397,978		498	3,307	Avg Mthly to date		462	3273	*Average Meters Read
Total $$	$42,681.48	$43,151.52	$52,480.21	$94,745.25	$240,958.46	$240,958.46	2,987	19,839	Total to Date	$ 248,903.97	2770	19636	*Total meters Read
									% Zero of total				
July													
gallons	5,101,065	1,258,065	1,152,931	1,658,603	9,171,372								
$$	$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								
$$	$8,871.17	$8,181.79	$10,284.47	$20,827.39	$48,164.82	$48,164.82	418	3,303	13%	$ 58,129.06	308	3266	9%
September													
gallons	4,429,762	943,478	784,057	915,392	7,072,689								
$$	$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	3,856,478	739,248	509,226	463,540	5,568,492								
$$	$7,597.28	$5,832.64	$5,744.06	$7,843.10	$27,017.08	$27,017.08	725	3,318	22%	$ 20,190.69	794	3296	24%
January													
gallons													
$$						$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	$120,370.70	$2,629.30	97.86%	
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	$262,455.98	$26,953.51		
Remaining Capital Projects FY 2024-2025	$737,874.51	$0.00	$747,874.51	$262,455.98	$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
12/31/2024

	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						
Uses by Budget Item	PER APPROVED BUDGET	Disbursements To Date	Disbursements To Date	Disbursements 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	$4,536,622.62	$12,266,883.39	$5,233,116.61

WIFA PSWID USDA PROJECTS FUNDING FY22 THRU FY2027 PROJECT NAME	PER APPROVED BUDGET PROJECTS	Funding to FYE 6/30/2023	Funding to FYE 6/30/2024	Funding to FYE 6/30/2025	Total Funding to Date 6/30/2025	Remaining Balance
Portals 1&2 Waterline Replacement	$5,039,058.00		$1,132,469.20	$3,324,174.33	$4,456,643.53	$582,414.47
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 OR	$1,647,355.45	$1,422.50	$495,574.02	$907,458.06	$1,404,454.58	$242,900.87
Strawberry Replacement Deep Well - Phase 1	$2,159,382.01		$1,156,831.90	$74,208.94	$1,231,040.84	$928,341.17
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	$4,305,841.33	$11,698,230.97	$3,761,793.48
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	$193,576.97	$496,629.72	$604,985.28
Administration	$15,000.00		$4,100.00	$4,300.00	$8,400.00	$6,600.00
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	$230,781.29	$568,652.42	$1,471,323.13
Total Funding	$17,500,000.00	$888,157.27	$6,842,103.50	$4,536,622.62	$12,266,883.39	$5,233,116.61
					$12,266,883.39	

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	$48,235.21	$2,980,294.36	$5,094,649.84	$282,958.16	94.74%
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	$138,091.73	$817,172.59	$1,812,442.66	$252,125.63	87.79%
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	$186,326.94	$3,797,466.95	$11,976,342.61	$24,739,762.79	
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	$19,365.09	$0.00	$1,495,825.87	$563,745.13	72.63%
		$2,059,571.00		$0.00	$2,059,571.00	$50,296.91	$1,426,163.87	$19,365.09	$0.00	$1,495,825.87	$563,745.13	
	TOTAL PROJECTS	$37,797,097.00		$2,126,328.62	$15,718,746.62	$2,531,803.65	$7,223,713.82	$212,018.28	$3,797,466.95	$13,765,002.70	$24,032,094.30	
	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	$145,725.63	$282,042.08	$177,428.40	$0.00	$605,197.11	$711,570.89	45.96%
	USDA OTHER FEES	$6,648,501.00		$0.00	$6,648,501.00	$3,820,551.28	$288,394.58	$181,993.40	$0.00	$4,290,939.26	$2,357,561.74	
	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	$394,011.68	$3,797,466.95	$18,055,941.96	$26,389,656.04	
										$14,409,672.87	$26,389,656.04	

Pine-Strawberry WID
General Ledger for PSWID - 12/1/2024 to 12/31/2024

Date	Account Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account					($51,127.91)
12/1/2024	APCK	Check # 10201 - MADISON NATIONAL LIFE INS. CO, INC		154.20	(51,282.11)
12/1/2024	DEP	Bank Deposit: 12168 - Operations - PNC	380.18		(50,901.93)
12/2/2024	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		2,400.00	(53,301.93)
12/2/2024	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	1,081.65		(52,220.28)
12/2/2024	DEP	Bank Deposit: 12178 - Operations - PNC	1,004.21		(51,216.07)
12/3/2024	DEP	Bank Deposit: 12185 - Operations - PNC	100.00		(51,116.07)
12/3/2024	DEP	Bank Deposit: 12186 - Operations - PNC	10,518.11		(40,597.96)
12/3/2024	DEP	Bank Deposit: 12187 - Operations - PNC	11,624.34		(28,973.62)
12/4/2024	APCK	Check # EFT - HOME DEPOT		2,542.00	(31,515.62)
12/4/2024	DEP	Bank Deposit: 12193 - Operations - PNC	2,182.35		(29,333.27)
12/5/2024	APCK	Check # AutoEFT - XPRESS BILL PAY		1,592.05	(30,925.32)
12/5/2024	APCK	Check # AutoEFT - PAYMENTECH		1,528.87	(32,454.19)
12/5/2024	APCK	Check # EFT - US BANK VOYAGER FLEET SYSTEMS		2,714.40	(35,168.59)
12/5/2024	APCK	Check # EFT - ARIZONA DEPT OF REVENUE-TPT		13,938.17	(49,106.76)
12/5/2024	DEP	Bank Deposit: 12198 - Operations - PNC	4,121.22		(44,985.54)
12/5/2024	DEP	Bank Deposit: 12199 - Operations - PNC	1,670.01		(43,315.53)
12/6/2024	APCK	Check # EFT - HSA BANK		724.92	(44,040.45)
12/6/2024	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,272.28	(45,312.73)
12/6/2024	APCK	Check # EFT - ADP, LLC		26,000.70	(71,313.43)
12/6/2024	DEP	Bank Deposit: 12205 - Operations - PNC	150.00		(71,163.43)
12/6/2024	DEP	Bank Deposit: 12206 - Operations - PNC	229.16		(70,934.27)
12/6/2024	DEP	Bank Deposit: 12207 - Operations - PNC	6,496.05		(64,438.22)
12/6/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	9,484.15		(54,954.07)
12/7/2024	APCK	Check # AutoEFT - VERIZON		233.75	(55,187.82)
12/7/2024	DEP	Bank Deposit: 12212 - Operations - PNC	174.30		(55,013.52)
12/8/2024	DEP	Bank Deposit: 12214 - Operations - PNC	414.96		(54,598.56)
12/9/2024	DEP	Bank Deposit: 12218 - Operations - PNC	3,104.00		(51,494.56)
12/9/2024	DEP	Bank Deposit: 12220 - Operations - PNC	283.10		(51,211.46)
12/9/2024	DEP	Bank Deposit: 12221 - Operations - PNC	982.77		(50,228.69)
12/9/2024	DEP	Bank Deposit: 12222 - Operations - PNC	2,835.97		(47,392.72)
12/10/2024	APCK	Check # EFT - APS		7,878.55	(55,271.27)
12/10/2024	APCK	Check # EFT - PNC BANK - CORPORATE CARD		4,618.71	(59,889.98)
12/10/2024	DEP	Bank Deposit: 12219 - Operations - PNC	1,205.00		(58,684.98)
12/10/2024	DEP	Bank Deposit: 12226 - Operations - PNC	319.82		(58,365.16)
12/10/2024	DEP	Bank Deposit: 12227 - Operations - PNC	821.72		(57,543.44)
12/10/2024	DEP	Bank Deposit: 12228 - Operations - PNC	2,460.00		(55,083.44)
12/11/2024	APCK	Check # EFT - THE HARTFORD		7,230.00	(62,313.44)
12/11/2024	APCK	Check # EFT - GREAT AMERICA FINANCIAL SERVICES		202.77	(62,516.21)
12/11/2024	DEP	Bank Deposit: 12240 - Operations - PNC	67.05		(62,449.16)
12/11/2024	DEP	Bank Deposit: 12241 - Operations - PNC	2,504.21		(59,944.95)
12/11/2024	DEP	Bank Deposit: 12242 - Operations - PNC	1,739.72		(58,205.23)
12/12/2024	DEP	Bank Deposit: 12247 - Operations - PNC	699.96		(57,505.27)
12/13/2024	APCK	Check # AutoEFT - ADP, LLC		183.65	(57,688.92)
12/13/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	21,885.29		(35,803.63)
12/13/2024	DEP	Bank Deposit: 12238 - Operations - PNC	31,200.00		(4,603.63)
12/13/2024	DEP	Bank Deposit: 12252 - Operations - PNC	1,057.94		(3,545.69)
12/13/2024	DEP	Bank Deposit: 12253 - Operations - PNC	6,559.45		3,013.76
12/14/2024	DEP	Bank Deposit: 12258 - Operations - PNC	66.89		3,080.65
12/15/2024	APCK	Check # 10203 - BRIDGESTONE AMERICAS INC		2,886.54	194.11
12/15/2024	APCK	Check # 10204 - DANA KEPNER COMPANY, INC		9.00	185.11
12/15/2024	APCK	Check # 10205 - DOERNEMAN PINE HARDWARE, LLC		59.97	125.14
12/15/2024	APCK	Check # 10206 - DUFF, MINERVA		66.68	58.46
12/15/2024	APCK	Check # 10207 - FREEDOM MAILING SERVICES, INC		1,601.49	(1,543.03)
12/15/2024	APCK	Check # 10208 - GRIFFIN'S PROPANE, INC.		215.92	(1,758.95)
12/15/2024	APCK	Check # 10209 - HOMESERVE USA - ATTN: BRIAN NELL		6,918.90	(8,677.85)
12/15/2024	APCK	Check # 10210 - INNER BASIN ENVIRONMENTAL, LLC		355.00	(9,032.85)
12/15/2024	APCK	Check # 10211 - LEVELCON-MICRO DESIGN, INC		150.00	(9,182.85)
12/15/2024	APCK	Check # 10212 - MOYES SELLERS & HENDRICKS		2,719.00	(11,901.85)
12/15/2024	APCK	Check # 10213 - NOSSAMAN LLP		43,990.75	(55,892.60)
12/15/2024	APCK	Check # 10215 - PhoenixSoft Inc. - Simplified Networks		166.15	(56,058.75)
12/15/2024	APCK	Check # 10216 - PRUDENTIAL OVERALL SUPPLY		462.69	(56,521.44)
12/15/2024	APCK	Check # 10217 - ROBERT KAWA, PAT COOK EXECUTOR/		94.14	(56,615.58)
12/15/2024	APCK	Check # 10218 - RURAL ARIZONA GROUP HEALTH TRUST		14,463.74	(71,079.32)
12/15/2024	APCK	Check # 10219 - SHARON HILLMAN		124.20	(71,203.52)
12/15/2024	APCK	Check # 10220 - SMARTSYSTEMS, INC		3,819.62	(75,023.14)
12/15/2024	APCK	Check # 10221 - STEVE MITCHELL		2,000.00	(77,023.14)
12/15/2024	APCK	Check # 10222 - TALLYHO ENGINEERING LLC		2,592.29	(79,615.43)
12/15/2024	APCK	Check # 10223 - TRAFFICADE SERVICE, LLC		1,695.60	(81,311.03)
12/15/2024	APCK	Check # 10224 - Uncle Tom's		70.00	(81,381.03)
12/15/2024	APCK	Check # 10225 - UNITED RENTALS		12.38	(81,393.41)
12/15/2024	APCK	Check # 10226 - VERMEER MOUNTAIN WEST, INC.		616.77	(82,010.18)

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
12/15/2024	APCK	Check # 10227 - WALTERS, SUMNER E		63.32	(82,073.50)
12/15/2024	APCK	Check # 10228 - WOOD, SUE		63.16	(82,136.66)
12/15/2024	APCK	Check # 10214 - PAYSON CONCRETE & MATERIALS, INC		9,083.43	(91,220.09)
12/15/2024	APCK	Check # 10229 - SOLITUDE TRAILS DWID		487.34	(91,707.43)
12/15/2024	DEP	Bank Deposit: 12260 - Operations - PNC	268.13		(91,439.30)
12/16/2024	DEP	Bank Deposit: 12237 - Operations - PNC	500,000.00		408,560.70
12/16/2024	DEP	Bank Deposit: 12262 - Operations - PNC	742.17		409,302.87
12/16/2024	DEP	Bank Deposit: 12263 - Operations - PNC	2,719.80		412,022.67
12/16/2024	DEP	Bank Deposit: 12264 - Operations - PNC	100.00		412,122.67
12/17/2024	DEP	Bank Deposit: 12239 - Operations - PNC	83.42		412,206.09
12/17/2024	DEP	Bank Deposit: 12269 - Operations - PNC	501.49		412,707.58
12/17/2024	DEP	Bank Deposit: 12270 - Operations - PNC	4,373.03		417,080.61
12/17/2024	DEP	Bank Deposit: 12271 - Operations - PNC	1,140.94		418,221.55
12/18/2024	APCK	Check # 10230 - TALLYHO ENGINEERING LLC		2,621.28	415,600.27
12/18/2024	APCK	Check # 10231 - CLERK OF SUPERIOR COURT		2,500.00	413,100.27
12/18/2024	APCK	VOID - Check # 10231 - CLERK OF SUPERIOR COURT	2,500.00		415,600.27
12/18/2024	APCK	Check # Cashiers Ck 00138248 - CLERK OF SUPERIOR COURT		2,500.00	413,100.27
12/18/2024	APCK	Check # EFT - APS		257.63	412,842.64
12/18/2024	DEP	Bank Deposit: 12284 - Operations - PNC	131.07		412,973.71
12/18/2024	DEP	Bank Deposit: 12285 - Operations - PNC	2,252.76		415,226.47
12/18/2024	DEP	Bank Deposit: 12286 - Operations - PNC	344.88		415,571.35
12/19/2024	DEP	Bank Deposit: 12290 - Operations - PNC	68.94		415,640.29
12/19/2024	DEP	Bank Deposit: 12291 - Operations - PNC	1,383.02		417,023.31
12/19/2024	DEP	Bank Deposit: 12292 - Operations - PNC	871.51		417,894.82
12/20/2024	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,343.87	416,550.95
12/20/2024	APCK	Check # EFT - HSA BANK		724.92	415,826.03
12/20/2024	APCK	Check # EFT - ADP, LLC		28,609.87	387,216.16
12/20/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	14,748.16		401,964.32
12/20/2024	DEP	Bank Deposit: 12298 - Operations - PNC	80.00		402,044.32
12/20/2024	DEP	Bank Deposit: 12299 - Operations - PNC	1,854.26		403,898.58
12/20/2024	DEP	Bank Deposit: 12300 - Operations - PNC	6,532.78		410,431.36
12/21/2024	DEP	Bank Deposit: 12305 - Operations - PNC	477.50		410,908.86
12/22/2024	DEP	Bank Deposit: 12307 - Operations - PNC	2,879.53		413,788.39
12/23/2024	DEP	Bank Deposit: 12309 - Operations - PNC	2,759.68		416,548.07
12/23/2024	DEP	Bank Deposit: 12310 - Operations - PNC	4,011.30		420,559.37
12/24/2024	DEP	Bank Deposit: 12315 - Operations - PNC	5,251.30		425,810.67
12/25/2024	APCK	Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		149.31	425,661.36
12/25/2024	DEP	Bank Deposit: 12320 - Operations - PNC	54,292.60		479,953.96
12/26/2024	DEP	Bank Deposit: 12322 - Operations - PNC	123.00		480,076.96
12/26/2024	DEP	Bank Deposit: 12323 - Operations - PNC	1,874.69		481,951.65
12/26/2024	DEP	Bank Deposit: 12324 - Operations - PNC	1,008.56		482,960.21
12/27/2024	APCK	Check # AutoEFT - WASTE MANAGEMENT OF ARIZONA, INC.		223.42	482,736.79
12/27/2024	APCK	Check # AutoEFT - CENTURY LINK		396.18	482,340.61
12/27/2024	APCK	Check # AutoEFT - USDA Rural Development		13,581.00	468,759.61
12/27/2024	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	71,027.54		539,787.15
12/27/2024	APCK	Check # AutoEFT - ADP, LLC		183.65	539,603.50
12/27/2024	DEP	Bank Deposit: 12328 - Operations - PNC	10,250.00		549,853.50
12/27/2024	DEP	Bank Deposit: 12329 - Operations - PNC	871.87		550,725.37
12/28/2024	DEP	Bank Deposit: 12333 - Operations - PNC	281.66		551,007.03
12/30/2024	APCK	Check # AutoEFT - OPTIMUM Business		170.94	550,836.09
12/30/2024	BKTR	Bank Transfer from WIFA Operations Accnt	7,869.69		558,705.78
12/30/2024	APCK	Check # EFT - PNC BANK - CORPORATE CARD		1,974.13	556,731.65
12/30/2024	APCK	Check # EFT - PNC BANK - CORPORATE CARD		6,029.71	550,701.94
12/30/2024	DEP	Bank Deposit: 12335 - Operations - PNC	133.69		550,835.63
12/30/2024	DEP	Bank Deposit: 12336 - Operations - PNC	712.38		551,548.01
12/30/2024	DEP	Bank Deposit: 12337 - Operations - PNC	960.02		552,508.03
12/31/2024	APCK	Check # EFT - HOME DEPOT		4,085.31	548,422.72
12/31/2024	APCK	Check # 10232 - A BETTER CONNECTION		226.32	548,196.40
12/31/2024	APCK	Check # 10233 - AETNA LIFE INSURANCE COMPANY		610.68	547,585.72
12/31/2024	APCK	Check # 10234 - APD POWER CENTER INC		4,220.09	543,365.63
12/31/2024	APCK	Check # 10235 - Blakley, Michael		182.89	543,182.74
12/31/2024	APCK	Check # 10236 - BOWEN, STEVE		604.55	542,578.19
12/31/2024	APCK	Check # 10237 - CANACRE LLC		6,740.59	535,837.60
12/31/2024	APCK	Check # 10238 - CENTRAL ARIZONA SUPPLY		258.45	535,579.15
12/31/2024	APCK	Check # 10239 - DANA KEPNER COMPANY, INC		8,400.00	527,179.15
12/31/2024	APCK	Check # 10240 - Dynamic Web Shop - Mike McClellan		150.00	527,029.15
12/31/2024	APCK	Check # 10241 - GILA COUNTY Department of Elections		1,170.00	525,859.15
12/31/2024	APCK	Check # 10242 - LEVELCON-MICRO DESIGN, INC		150.00	525,709.15
12/31/2024	APCK	Check # 10243 - PALLON, PAUL & MARY		58.37	525,650.78
12/31/2024	APCK	Check # 10244 - PIONEER TITLE		800.00	524,850.78
12/31/2024	APCK	Check # 10245 - PPLSI		40.65	524,810.13

Account Date	Code	Description	Debit	Credit	Balance
10000 - PNC-Checking - Operations Account (continued)					
12/31/2024	APCK	Check # EFT - QUEST DIAGNOSTICS		71.40	524,738.73
12/31/2024	APCK	Check # 10247 - VALLEY IMAGING SOLUTIONS		224.50	524,514.23
12/31/2024	DEP	Bank Deposit: 12346 - Operations - PNC	1,151.58		525,665.81
12/31/2024	BKTR	Bank Transfer to MM Sweep - PNC		804,257.45	(278,591.64)
12/31/2024	BKTR	Bank Transfer from MM Sweep - PNC	269,927.40		(8,664.24)
12/31/2024	BREE	Operations - PNC - Account Analysis Fees		1,249.74	(9,913.98)
12/31/2024	APCK	Check # 10248 - Water-Stats LLC		2,671.26	(12,585.24)
			$1,103,983.93	**($1,065,441.26)**	**($12,585.24)**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**$12,585.24**
10001 - Gila County Warrant Acct Chase					**$542,685.93**
12/15/2024	APCK	Check # 1495 - PSWID-Funds Transfers		500,000.00	42,685.93
12/31/2024	DEP	Bank Deposit: 12388 - Gila County Warrant Acct - Chase	120,454.00		163,139.93
			$120,454.00	**($500,000.00)**	**$163,139.93**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($163,139.93)**
10003 - PNC-Restricted Cust. Sec Dep					**$319,713.90**
12/2/2024	BKTR	Bank Transfer from Operations - PNC	2,400.00		322,113.90
12/2/2024	BKTR	Bank Transfer to Operations - PNC		1,081.65	321,032.25
12/15/2024	APCK	Check # 3176 - CANNON, EDWARD & MICHELE		116.22	320,916.03
12/15/2024	APCK	Check # 3177 - CASON, BOBBY		74.12	320,841.91
12/15/2024	APCK	Check # 3178 - GODWIN, CHARLES & PHYLLIS		83.22	320,758.69
12/15/2024	APCK	Check # 3179 - KALLAS, NANCY		138.27	320,620.42
12/15/2024	APCK	Check # 3180 - MONTANO, TINA		76.04	320,544.38
12/15/2024	APCK	Check # 3181 - MUMPTON, MAUREEN		75.75	320,468.63
12/15/2024	APCK	Check # 3182 - PETERS, MEGAN		95.58	320,373.05
12/15/2024	APCK	Check # 3183 - SHELBY, RICK & LINDA		61.21	320,311.84
12/31/2024	APCK	Check # 3184 - DUVALL, KELLEY		16.85	320,294.99
12/31/2024	APCK	Check # 3185 - HENDRICKSON, SHANNON		50.98	320,244.01
12/31/2024	APCK	Check # 3186 - NORTON, MEGAN AND MICHAEL		55.10	320,188.91
12/31/2024	APCK	Check # 3187 - ORTIZ, TIFFANY		35.49	320,153.42
12/31/2024	APCK	Check # 3188 - REICH, DEBORAH		54.73	320,098.69
			$2,400.00	**($2,015.21)**	**$320,098.69**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($320,098.69)**
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					**$138,495.46**
12/31/2024	BREE	USDA Public Funds PNC - Interest earned	239.91		138,735.37
			$239.91		**$138,735.37**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($138,735.37)**
10008 - PNC-MM Sweep Acct					**$2,767,041.29**
12/31/2024	BKTR	Bank Transfer from Operations - PNC	804,257.45		3,571,298.74
12/31/2024	BKTR	Bank Transfer to Operations - PNC		269,927.40	3,301,371.34
12/31/2024	BREE	MM Sweep - PNC - Interest earned	6,939.66		3,308,311.00
			$811,197.11	**($269,927.40)**	**$3,308,311.00**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($3,308,311.00)**
10011 - PNC-MM-Reserve Funds Acct					**$263,980.51**
12/31/2024	BREE	MM Reserve Accnt - PNC - Interest earned	457.28		264,437.79
			$457.28		**$264,437.79**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($264,437.79)**
10014 - PNC-WIFA Operations Accnt					**$179,106.59**
12/6/2024	DEP	Bank Deposit: 12192 - WIFA Operations Accnt	821,598.42		1,000,705.01
12/6/2024	APCK	Check # 1588 - EUSI, LLC		32,317.11	968,387.90
12/6/2024	APCK	Check # 1589 - GEO-LOGIC ASSOCIATES		4,799.83	963,588.07
12/6/2024	APCK	Check # 1590 - MOUNTAIN HIGH EXCAVATING, LLC		140,165.85	823,422.22
12/6/2024	APCK	Check # 1591 - MOUNTAIN HIGH EXCAVATING, LLC		608,794.06	214,628.16

Account Date	Code	Description	Debit	Credit	Balance
10014 - PNC-WIFA Operations Accnt (continued)					
12/6/2024	APCK	Check # 1592 - SUNRISE ENGINEERING, INC		4,641.00	209,987.16
12/6/2024	APCK	Check # 1593 - SUNRISE ENGINEERING, INC		29,580.58	180,406.58
12/27/2024	DEP	Bank Deposit: 12276 - WIFA Operations Accnt	7,869.69		188,276.27
12/27/2024	DEP	Bank Deposit: 12277 - WIFA Operations Accnt	439,193.39		627,469.66
12/30/2024	BKTR	Bank Transfer to Operations - PNC		7,869.69	619,599.97
12/31/2024	APCK	Check # 1594 - EUSI, LLC		31,981.55	587,618.42
12/31/2024	APCK	Check # 1595 - GEO-LOGIC ASSOCIATES		911.20	586,707.22
12/31/2024	APCK	Check # 1596 - MOUNTAIN HIGH EXCAVATING, LLC		268,666.65	318,040.57
12/31/2024	APCK	Check # 1597 - MOUNTAIN HIGH EXCAVATING, LLC		101,860.90	216,179.67
12/31/2024	APCK	Check # 1598 - SUNRISE ENGINEERING, INC		25,161.65	191,018.02
12/31/2024	APCK	Check # 1599 - SUNRISE ENGINEERING, INC		10,611.44	180,406.58
12/31/2024	BREE	WIFA Operations Accnt - Interest earned	907.44		181,314.02
			$1,269,568.94	**($1,267,361.51)**	**$181,314.02**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($181,314.02)**
10015 - PNC-WIFA Reserve Restricted Accnt					**$640,753.52**
12/31/2024	BREE	WIFA Reserve Accnt - Interest earned	1,109.94		641,863.46
			$1,109.94		**$641,863.46**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($641,863.46)**
10100 - Xpress Bill Pay Clearing					**$4,345.52**
12/2/2024	DEP	Bank Deposit: 12179 - Xpress Bill Pay - Clearing	334.17		4,679.69
12/2/2024	DEP	Bank Deposit: 12180 - Xpress Bill Pay - Clearing	74.02		4,753.71
12/2/2024	DEP	Bank Deposit: 12181 - Xpress Bill Pay - Clearing	90.00		4,843.71
12/2/2024	DEP	Bank Deposit: 12182 - Xpress Bill Pay - Clearing	60.00		4,903.71
12/2/2024	DEP	Bank Deposit: 12183 - Xpress Bill Pay - Clearing		63.11	4,840.60
12/2/2024	DEP	Bank Deposit: 12184 - Xpress Bill Pay - Clearing		72.48	4,768.12
12/3/2024	DEP	Bank Deposit: 12188 - Xpress Bill Pay - Clearing	969.67		5,737.79
12/3/2024	DEP	Bank Deposit: 12189 - Xpress Bill Pay - Clearing	564.33		6,302.12
12/3/2024	DEP	Bank Deposit: 12190 - Xpress Bill Pay - Clearing	350.00		6,652.12
12/3/2024	DEP	Bank Deposit: 12191 - Xpress Bill Pay - Clearing	118.12		6,770.24
12/4/2024	DEP	Bank Deposit: 12194 - Xpress Bill Pay - Clearing	2,043.63		8,813.87
12/4/2024	DEP	Bank Deposit: 12195 - Xpress Bill Pay - Clearing	325.71		9,139.58
12/4/2024	DEP	Bank Deposit: 12196 - Xpress Bill Pay - Clearing	279.44		9,419.02
12/4/2024	DEP	Bank Deposit: 12197 - Xpress Bill Pay - Clearing	128.31		9,547.33
12/5/2024	DEP	Bank Deposit: 12200 - Xpress Bill Pay - Clearing	7,392.44		16,939.77
12/5/2024	DEP	Bank Deposit: 12201 - Xpress Bill Pay - Clearing		63.18	16,876.59
12/5/2024	DEP	Bank Deposit: 12202 - Xpress Bill Pay - Clearing	841.06		17,717.65
12/5/2024	DEP	Bank Deposit: 12203 - Xpress Bill Pay - Clearing	333.42		18,051.07
12/5/2024	DEP	Bank Deposit: 12204 - Xpress Bill Pay - Clearing	100.00		18,151.07
12/6/2024	DEP	Bank Deposit: 12208 - Xpress Bill Pay - Clearing	403.06		18,554.13
12/6/2024	DEP	Bank Deposit: 12209 - Xpress Bill Pay - Clearing	692.76		19,246.89
12/6/2024	DEP	Bank Deposit: 12210 - Xpress Bill Pay - Clearing	314.77		19,561.66
12/6/2024	DEP	Bank Deposit: 12211 - Xpress Bill Pay - Clearing	65.52		19,627.18
12/6/2024	BKTR	Bank Transfer to Operations - PNC		9,484.15	10,143.03
12/7/2024	DEP	Bank Deposit: 12213 - Xpress Bill Pay - Clearing	915.27		11,058.30
12/8/2024	DEP	Bank Deposit: 12215 - Xpress Bill Pay - Clearing	130.22		11,188.52
12/9/2024	DEP	Bank Deposit: 12223 - Xpress Bill Pay - Clearing	966.70		12,155.22
12/9/2024	DEP	Bank Deposit: 12224 - Xpress Bill Pay - Clearing	153.13		12,308.35
12/9/2024	DEP	Bank Deposit: 12225 - Xpress Bill Pay - Clearing	65.00		12,373.35
12/10/2024	DEP	Bank Deposit: 12229 - Xpress Bill Pay - Clearing	857.58		13,230.93
12/10/2024	DEP	Bank Deposit: 12230 - Xpress Bill Pay - Clearing	2,827.67		16,058.60
12/10/2024	DEP	Bank Deposit: 12231 - Xpress Bill Pay - Clearing	1,840.71		17,899.31
12/10/2024	DEP	Bank Deposit: 12232 - Xpress Bill Pay - Clearing	75.00		17,974.31
12/11/2024	DEP	Bank Deposit: 12243 - Xpress Bill Pay - Clearing	346.93		18,321.24
12/11/2024	DEP	Bank Deposit: 12244 - Xpress Bill Pay - Clearing	2,121.08		20,442.32
12/11/2024	DEP	Bank Deposit: 12245 - Xpress Bill Pay - Clearing	971.68		21,414.00
12/11/2024	DEP	Bank Deposit: 12246 - Xpress Bill Pay - Clearing	471.29		21,885.29
12/12/2024	DEP	Bank Deposit: 12248 - Xpress Bill Pay - Clearing	280.76		22,166.05
12/12/2024	DEP	Bank Deposit: 12249 - Xpress Bill Pay - Clearing	933.33		23,099.38
12/12/2024	DEP	Bank Deposit: 12250 - Xpress Bill Pay - Clearing	255.28		23,354.66
12/12/2024	DEP	Bank Deposit: 12251 - Xpress Bill Pay - Clearing	208.94		23,563.60
12/13/2024	BKTR	Bank Transfer to Operations - PNC		21,885.29	1,678.31
12/13/2024	DEP	Bank Deposit: 12254 - Xpress Bill Pay - Clearing	525.72		2,204.03
12/13/2024	DEP	Bank Deposit: 12255 - Xpress Bill Pay - Clearing	974.09		3,178.12
12/13/2024	DEP	Bank Deposit: 12256 - Xpress Bill Pay - Clearing	530.12		3,708.24
12/13/2024	DEP	Bank Deposit: 12257 - Xpress Bill Pay - Clearing	117.29		3,825.53
12/14/2024	DEP	Bank Deposit: 12259 - Xpress Bill Pay - Clearing	202.87		4,028.40
12/15/2024	DEP	Bank Deposit: 12261 - Xpress Bill Pay - Clearing	587.22		4,615.62

Account Date	Code	Description	Debit	Credit	Balance
10100 - Xpress Bill Pay Clearing (continued)					
12/16/2024	DEP	Bank Deposit: 12265 - Xpress Bill Pay - Clearing	1,969.54		6,585.16
12/16/2024	DEP	Bank Deposit: 12266 - Xpress Bill Pay - Clearing	1,427.67		8,012.83
12/16/2024	DEP	Bank Deposit: 12267 - Xpress Bill Pay - Clearing	538.29		8,551.12
12/16/2024	DEP	Bank Deposit: 12268 - Xpress Bill Pay - Clearing	285.49		8,836.61
12/17/2024	DEP	Bank Deposit: 12272 - Xpress Bill Pay - Clearing	357.01		9,193.62
12/17/2024	DEP	Bank Deposit: 12273 - Xpress Bill Pay - Clearing	2,070.58		11,264.20
12/17/2024	DEP	Bank Deposit: 12274 - Xpress Bill Pay - Clearing	794.13		12,058.33
12/17/2024	DEP	Bank Deposit: 12275 - Xpress Bill Pay - Clearing	377.39		12,435.72
12/18/2024	DEP	Bank Deposit: 12287 - Xpress Bill Pay - Clearing	608.39		13,044.11
12/18/2024	DEP	Bank Deposit: 12288 - Xpress Bill Pay - Clearing	1,478.34		14,522.45
12/18/2024	DEP	Bank Deposit: 12289 - Xpress Bill Pay - Clearing	323.98		14,846.43
12/19/2024	DEP	Bank Deposit: 12293 - Xpress Bill Pay - Clearing	733.28		15,579.71
12/19/2024	DEP	Bank Deposit: 12294 - Xpress Bill Pay - Clearing		98.27	15,481.44
12/19/2024	DEP	Bank Deposit: 12295 - Xpress Bill Pay - Clearing	1,578.52		17,059.96
12/19/2024	DEP	Bank Deposit: 12296 - Xpress Bill Pay - Clearing	583.38		17,643.34
12/19/2024	DEP	Bank Deposit: 12297 - Xpress Bill Pay - Clearing	249.43		17,892.77
12/20/2024	BKTR	Bank Transfer to Operations - PNC		14,748.16	3,144.61
12/20/2024	DEP	Bank Deposit: 12301 - Xpress Bill Pay - Clearing	5,784.62		8,929.23
12/20/2024	DEP	Bank Deposit: 12302 - Xpress Bill Pay - Clearing	2,198.78		11,128.01
12/20/2024	DEP	Bank Deposit: 12303 - Xpress Bill Pay - Clearing	785.86		11,913.87
12/20/2024	DEP	Bank Deposit: 12304 - Xpress Bill Pay - Clearing	337.29		12,251.16
12/21/2024	DEP	Bank Deposit: 12306 - Xpress Bill Pay - Clearing	2,653.81		14,904.97
12/22/2024	DEP	Bank Deposit: 12308 - Xpress Bill Pay - Clearing	3,004.16		17,909.13
12/23/2024	DEP	Bank Deposit: 12311 - Xpress Bill Pay - Clearing	4,897.41		22,806.54
12/23/2024	DEP	Bank Deposit: 12312 - Xpress Bill Pay - Clearing	1,963.11		24,769.65
12/23/2024	DEP	Bank Deposit: 12313 - Xpress Bill Pay - Clearing	339.55		25,109.20
12/23/2024	DEP	Bank Deposit: 12314 - Xpress Bill Pay - Clearing	356.21		25,465.41
12/24/2024	DEP	Bank Deposit: 12316 - Xpress Bill Pay - Clearing	4,757.09		30,222.50
12/24/2024	DEP	Bank Deposit: 12317 - Xpress Bill Pay - Clearing	2,567.64		32,790.14
12/24/2024	DEP	Bank Deposit: 12318 - Xpress Bill Pay - Clearing	1,580.83		34,370.97
12/24/2024	DEP	Bank Deposit: 12319 - Xpress Bill Pay - Clearing	261.91		34,632.88
12/25/2024	DEP	Bank Deposit: 12321 - Xpress Bill Pay - Clearing	36,394.66		71,027.54
12/26/2024	DEP	Bank Deposit: 12325 - Xpress Bill Pay - Clearing	804.57		71,832.11
12/26/2024	DEP	Bank Deposit: 12326 - Xpress Bill Pay - Clearing	307.66		72,139.77
12/26/2024	DEP	Bank Deposit: 12327 - Xpress Bill Pay - Clearing	140.00		72,279.77
12/27/2024	BKTR	Bank Transfer to Operations - PNC		71,027.54	1,252.23
12/27/2024	DEP	Bank Deposit: 12330 - Xpress Bill Pay - Clearing	510.63		1,762.86
12/27/2024	DEP	Bank Deposit: 12331 - Xpress Bill Pay - Clearing	150.79		1,913.65
12/27/2024	DEP	Bank Deposit: 12332 - Xpress Bill Pay - Clearing	327.90		2,241.55
12/28/2024	DEP	Bank Deposit: 12334 - Xpress Bill Pay - Clearing	304.80		2,546.35
12/30/2024	DEP	Bank Deposit: 12338 - Xpress Bill Pay - Clearing	138.92		2,685.27
12/30/2024	DEP	Bank Deposit: 12339 - Xpress Bill Pay - Clearing	267.33		2,952.60
12/30/2024	DEP	Bank Deposit: 12340 - Xpress Bill Pay - Clearing	60.00		3,012.60
12/30/2024	DEP	Bank Deposit: 12341 - Xpress Bill Pay - Clearing	60.00		3,072.60
12/31/2024	DEP	Bank Deposit: 12347 - Xpress Bill Pay - Clearing	138.98		3,211.58
12/31/2024	DEP	Bank Deposit: 12348 - Xpress Bill Pay - Clearing		200.18	3,011.40
12/31/2024	DEP	Bank Deposit: 12349 - Xpress Bill Pay - Clearing		64.28	2,947.12
12/31/2024	DEP	Bank Deposit: 12350 - Xpress Bill Pay - Clearing		63.11	2,884.01
12/31/2024	DEP	Bank Deposit: 12351 - Xpress Bill Pay - Clearing	636.56		3,520.57
12/31/2024	DEP	Bank Deposit: 12352 - Xpress Bill Pay - Clearing	277.29		3,797.86
12/31/2024	DEP	Bank Deposit: 12353 - Xpress Bill Pay - Clearing	10.00		3,807.86
			$117,232.09	**($117,769.75)**	**$3,807.86**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($3,807.86)**
10102 - Gain/Loss on Disposal of Assets					**$0.00**
12/13/2024	NBPT	Receipt 224699: Brent Bunger - Cash		10,000.00	(10,000.00)
12/13/2024	NBPT	Receipt 224699: Brent Bunger - Check		21,200.00	(31,200.00)
				($31,200.00)	**($31,200.00)**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**$31,200.00**
10103 - Bad Debt Expense					**$2,094.54**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($2,094.54)**
10107 - WIFA Interest					**$3,457.55**
12/31/2024	JE	649 - WIFA Loan Interest & Fees	16,946.34		20,403.89
			$16,946.34		**$20,403.89**
			Budgeted Amount:		**$0.00**
			Budget Balance:		**($20,403.89)**

Pine-Strawberry WID
Standard Financial Report
PSWID - 12/01/2024 to 12/31/2024
50.00% of the fiscal year has expired

	December Actual	2025 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 PNC-Checking - Operations Account	38,542.67	(12,585.24)
10001 Gila County Warrant Acct Chase	(379,546.00)	163,139.93
10003 PNC-Restricted Cust. Sec Dep	384.79	320,098.69
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-Public Funds Interest Checking-USDA	239.91	138,735.37
10008 PNC-MM Sweep Acct	541,269.71	3,308,311.00
10011 PNC-MM-Reserve Funds Acct	457.28	264,437.79
10014 PNC-WIFA Operations Accnt	2,207.43	181,314.02
10015 PNC-WIFA Reserve Restricted Accnt	1,109.94	641,863.46
10100 Xpress Bill Pay Clearing	(537.66)	3,807.86
Total Cash and cash equivalents	**204,128.07**	**5,009,522.88**
Receivables		
12006 Accounts Receivable	3,389.12	232,500.17
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(3,941.70)	20,938.50
Total Receivables	**(552.58)**	**248,636.34**
Other current assets		
14001 Security Dep Admin Bldg Lease	0.00	699.60
14004 Prepaid Expenses	2,837.74	14,550.24
16000 Inventory-Parts in Warehouse	(3,748.10)	377,711.36
Total Other current assets	**(910.36)**	**392,961.20**
Total Current Assets	**202,665.13**	**5,651,120.42**
Non-Current Assets		
Capital assets		
Work in Process		
16020 PSWID Construction in Progress	7,820.92	180,546.49
16030 USDA Construction in Progress	315,301.17	14,409,672.87
16040 WCGF Grant CIP	0.00	170,110.15
Total Work in Process	**323,122.09**	**14,760,329.51**
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	(53,854.12)	913,332.53
16620 Computers Hardware & Software	0.00	53,291.41
Total Property	**(53,854.12)**	**15,515,442.20**
Accumulated depreciation		
17210 AccDpn Buildings	2,012.97	120,541.02
17310 AccDpn Leasehold Improvements	463.13	19,389.53
17410 AccDpn Infrastructure	46,779.50	4,742,512.00
17610 AccDpn Vehicles & Equipment	(45,765.57)	326,759.89
17620 AccDpn Computers Hardware & Software	110.06	47,385.26
Total Accumulated depreciation	**3,600.09**	**5,256,587.70**
Total Capital assets	**265,667.88**	**25,019,184.01**
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(487,304.68)
14007 Right-to-Use Lease	0.00	108,151.39
14007A Amortization of Leases	(1,889.26)	(77,003.08)
Total Other non-current assets	**(4,509.18)**	**801,395.63**
Total Non-Current Assets	**261,158.70**	**25,820,579.64**
Total Assets:	**463,823.83**	**31,471,700.06**
Liabilites and Fund Equity:		
Liabilities:		

	December Actual	2025 YTD Actual
Accounts payable		
20000 Accounts Payable	(926,968.49)	434,356.54
Total Accounts payable	**(926,968.49)**	**434,356.54**
Other Current Liabilities		
24001 Compensated PTO	0.00	22,212.41
24101 Refundable Customer Deposits	1,095.00	323,499.54
25500 Sales Tax Payable	525.79	14,606.92
25504 Interest Payable-WIFA	65,731.79	65,731.79
25505 Finance Charge Payable-WIFA	42,085.29	42,085.29
25510 Retention Payable	13,809.82	377,369.85
25511 ACC/CRI/HIP	(81.50)	(305.36)
25512 Short Term Disability	(13.40)	0.00
25514 Vol Term Life Ins.	116.49	(10.53)
25515 Legal Shield	(0.01)	24.51
Total Other Current Liabilities	**123,269.27**	**845,214.42**
Long-term liabilities		
25005 WIFA Note Payable	0.00	5,611,372.19
25007 USDA Note Payable	(8,907.01)	4,976,682.91
25008 WIFA/USDA Construction Loan Payable	1,260,791.81	12,266,883.39
25013 Right-To-Use Leases	(1,887.95)	34,803.83
Total Long-term liabilities	**1,249,996.85**	**22,889,742.32**
Total Liabilities:	**446,297.63**	**24,169,313.28**
Fund Balance		
Net income		
30000 Retained Earnings	17,526.20	7,302,386.78
Total Net income	**17,526.20**	**7,302,386.78**
Total Fund Balance	**17,526.20**	**7,302,386.78**
Total Liabilites and Fund Equity:	**463,823.83**	**31,471,700.06**
Total Net Position	**0.00**	**0.00**

Pine-Strawberry WID
Standard Financial Report
PSWID - 12/01/2024 to 12/31/2024
50.00% of the fiscal year has expired

	December Actual	2025 YTD Actual	2025 Budget	Budget Remaining
Income or Expense				
Income From Operations:				
Operating income				
Water Fees				
50201 Water Base Fees	193,574.02	1,155,344.36	2,173,022.00	1,017,677.64
50201A Excess Gallon Fees-Tier 1	7,597.28	50,581.48	95,178.00	44,596.52
50201B Excess Gallon Fees-Tier 2	5,832.64	43,151.52	76,060.00	32,908.48
50201C Excess Gallon Fees-Tier 3	5,744.06	52,480.21	93,940.00	41,459.79
50201D Excess Gallon Fees-Tier 4	7,843.10	94,745.25	161,800.00	67,054.75
Total Water Fees	**220,591.10**	**1,396,302.82**	**2,600,000.00**	**1,203,697.18**
Property Tax				
50300 Property Tax Levy	115,841.24	639,520.48	1,027,214.00	387,693.52
Total Property Tax	**115,841.24**	**639,520.48**	**1,027,214.00**	**387,693.52**
Other Water Fees				
50200 Misc Other Fees	1,350.00	23,269.19	6,000.00	(17,269.19)
50202 Establishment Fee-Water	2,100.00	12,600.00	22,000.00	9,400.00
50203 Lateral Fee	20,000.00	74,850.00	170,000.00	95,150.00
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	50.00	50.00	300.00	250.00
50208 Meter Re-Installation	0.00	0.00	500.00	500.00
50209 Hook-Up Fee Income	20,000.00	89,200.00	182,000.00	92,800.00
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	**43,500.00**	**200,219.19**	**381,750.00**	**181,530.81**
Miscellaneous Fees				
50101 Late Fees	2,086.36	10,826.07	17,500.00	6,673.93
50102 NSF Checks	150.00	780.00	750.00	(30.00)
Total Miscellaneous Fees	**2,236.36**	**11,606.07**	**18,250.00**	**6,643.93**
Total Operating income	**382,168.70**	**2,247,648.56**	**4,027,214.00**	**1,779,565.44**
Operating expense				
Administration				
Other Admin Expenses				
60003.1 Admin Other - Bank Charges	1,249.74	7,663.71	16,000.00	8,336.29
60003.2 Admin Other - Insurance General	2,782.67	15,852.02	25,500.00	9,647.98
60003.3 Admin Other - Postage-General (Not Billings)	50.00	667.58	1,800.00	1,132.42
60003.4 Admin Other - Dues and Subscriptions	108.43	214.98	800.00	585.02
60003.5 Admin Other - Travel/Meal/Training	0.00	342.07	1,500.00	1,157.93
60003.6 Admin Other - Supplies/Printing-Admin	785.83	5,659.86	13,500.00	7,840.14
Total Other Admin Expenses	**4,976.67**	**30,400.22**	**59,100.00**	**28,699.78**
Outside Source Fees				
60002.1 Outside Source - On Line Billing Portal	1,642.52	9,576.39	22,000.00	12,423.61
60002.3 Outside Source - Merchant Credit Card Fees	1,557.94	9,378.19	20,000.00	10,621.81
60002.6 Outside Source - Drug Testing	71.40	107.10	200.00	92.90
60002.8 Outside Source - Mailings-Customer Billings	1,601.49	10,084.61	22,000.00	11,915.39
60002.92 Outside Source - Public Notices	700.00	4,156.42	6,000.00	1,843.58
60002.94 Outside Source - Website Maintenance	150.00	1,655.00	8,000.00	6,345.00
60002.95 Outside Source - Advertisements	0.00	0.00	284.00	284.00
60002.97 Outside Source - Election Expenses	1,170.00	1,170.00	5,000.00	3,830.00
Total Outside Source Fees	**6,893.35**	**36,127.71**	**83,484.00**	**47,356.29**
Administration Office Expenses				
60001.2 Admin Office - Electric, Propane & Water-Admin.	967.06	4,380.53	17,000.00	12,619.47
60001.3 Admin Office - Small Equipment / Furniture	184.05	2,983.00	5,500.00	2,517.00
60001.4 Admin Office - Telephone/Ans. Serv./Internet	741.91	4,629.63	10,000.00	5,370.37
60001.5 Admin Office-Janitorial/Trash/Security/Maintenance	860.41	3,176.54	6,200.00	3,023.46
60001.7 Admin Office - Equipment Repairs/Maint. Adm.	0.00	33.48	50.00	16.52
60001.8 Admin Office - Computer/Software/IT Expenses	5,270.86	38,024.29	81,000.00	42,975.71
Total Administration Office Expenses	**8,024.29**	**53,227.47**	**119,750.00**	**66,522.53**
Admin Employer Taxes and Benefits				
6009A Admin - Employment Taxes-SS	1,098.24	7,252.46	14,110.00	6,857.54
6009B Admin - Employment Taxes-Med	256.85	1,696.15	3,300.00	1,603.85

	December 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	100.02	200.00	99.98
6009F Admin - Employer Insurance Benefit Liability	4,033.42	22,546.02	46,500.00	23,953.98
6009G Admin - Payroll Processing Fees/ADP	414.61	2,622.05	6,200.00	3,577.95
6009H Admin - Retirement Benefit-Admin	546.79	3,604.29	7,803.00	4,198.71
6009I Admin - HSA Benefit-Admin	333.28	1,999.68	4,000.00	2,000.32
Total Admin Employer Taxes and Benefits	**6,699.86**	**39,820.67**	**83,214.00**	**43,393.33**
Administrative Labor				
60004.1 Admin Labor - District Manager	6,338.46	38,030.41	82,400.00	44,369.59
60004.3 Admin Labor - Accounting Assistant	4,776.81	28,611.18	61,000.00	32,388.82
60004.4 Admin Labor - C S Rep 1	3,606.81	21,443.47	45,537.00	24,093.53
60004.7 Admin Labor - Accountant	5,097.94	30,518.41	66,015.00	35,496.59
Total Administrative Labor	**19,820.02**	**118,603.47**	**254,952.00**	**136,348.53**
Total Administration	**46,414.19**	**278,179.54**	**600,500.00**	**322,320.46**
Admin - Professional Services, etc.				
70001 ADMIN - Accountant Fees-Audit	0.00	23,625.00	23,625.00	0.00
70004.1 ADMIN - Litigation Expenses	670.50	7,005.50	20,000.00	12,994.50
70004.2 ADMIN - Legal Fees - General	1,219.00	9,566.50	22,000.00	12,433.50
70004.3 ADMIN - Legal Fees - Condemnation	81,436.27	319,625.58	200,000.00	(119,625.58)
70006 ADMIN - Supplies	0.00	176.12	500.00	323.88
70011 ADMIN - Other Professional Fees	0.00	0.00	1,500.00	1,500.00
Total Admin - Professional Services, etc.	**83,325.77**	**359,998.70**	**267,625.00**	**(92,373.70)**
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	97.72	97.72	7,200.00	7,102.28
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	3,070.63	11,902.91	43,000.00	31,097.09
Total Professional Services	**3,168.35**	**17,785.43**	**65,700.00**	**47,914.57**
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	2,140.76	2,500.00	359.24
80040.3 Field Exp - Tools/Field Expense	3,132.55	17,919.19	43,500.00	25,580.81
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	3,500.00	3,482.47
80040.6 Field Exp - Equipment	3,950.88	10,339.19	10,500.00	160.81
Total Field Expenses	**7,083.43**	**30,416.67**	**60,700.00**	**30,283.33**
Field Office Expenses				
80037.1B Field Office - Subscriptions	0.00	415.25	1,355.00	939.75
80037.4 Field Office - Certification/Training Expenses	104.00	828.94	3,033.00	2,204.06
80037.7 Field Office - Cell Phones & Communications	55.31	331.62	1,200.00	868.38
80037.8 Field Office - Mileage/Meals/Travel/Gear	1,674.20	8,538.77	17,500.00	8,961.23
Total Field Office Expenses	**1,833.51**	**10,114.58**	**23,088.00**	**12,973.42**
Field Vehicle & Equipment Costs				
80036.1 Autos & Eqpt - Fuel Expense	2,722.45	17,901.09	35,000.00	17,098.91
80036.2 Autos & Eqpt - Maintain & Repair	1,802.82	2,958.45	6,000.00	3,041.55
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	616.77	3,667.77	4,500.00	832.23
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	0.00	6,471.91	1,500.00	(4,971.91)
80036.30 Autos & Eqpt Maint - #5 2015 F-350 ID9057	0.00	1,028.60	0.00	(1,028.60)
80036.31 Autos & Eqpt Maint - #7 2019 Frontier ID6552	6,029.71	6,029.71	500.00	(5,529.71)
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

	December Actual	2025 YTD Actual	2025 Budget	Budget Remaining
80036.34 Autos & Eqpt Maint - #2 2022 F250 ID9096	1,443.27	1,443.27	3,000.00	1,556.73
80036.35 Autos & Eqpt Maint - #3 2022 F250 ID9099	1,443.27	1,443.27	3,000.00	1,556.73
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	7,271.28	13,270.00	5,998.72
Total Field Vehicle & Equipment Costs	**15,291.38**	**63,479.60**	**87,850.00**	**24,370.40**
Wells, Tanks, Infrastructure				
Water Share All				
80007.1 Water Share - Agreements	563.23	10,876.04	17,000.00	6,123.96
80007.2 Water Share - Electricity	647.37	5,271.92	9,000.00	3,728.08
80007.3 Water Share - Improvements/Parts/Maintenance	0.00	0.00	5,000.00	5,000.00
Total Water Share All	**1,210.60**	**16,147.96**	**31,000.00**	**14,852.04**
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	380.00	3,231.48	7,657.00	4,425.52
80005.2 Environ - Licenses/Permits/Fees	715.59	4,573.30	9,105.00	4,531.70
Total Environmental	**1,095.59**	**7,804.78**	**16,762.00**	**8,957.22**
Infrastructure All				
80002.1 Infrastructure - Asphalt-Landscape Repairs	4,232.98	55,476.47	127,000.00	71,523.53
80002.2 Infrastructure - Meters & Meter Related Expenses	3,748.10	31,673.87	50,000.00	18,326.13
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	17,194.37	80,160.21	130,000.00	49,839.79
Total Infrastructure All	**25,175.45**	**172,270.62**	**350,000.00**	**177,729.38**
Tanks All				
80003.2 Tanks - Level Monitoring	245.48	994.81	2,600.00	1,605.19
80003.3 Tanks - Telephones-Pumps	396.18	2,377.08	4,877.00	2,499.92
80003.4 Tanks - Monitoring Equipment	0.00	0.00	600.00	600.00
Total Tanks All	**641.66**	**3,371.89**	**8,077.00**	**4,705.11**
Other				
80001.1 Wells-Tanks-Booster:Electricity Wells	10,010.69	62,131.73	125,000.00	62,868.27
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	**10,010.69**	**64,773.76**	**130,995.00**	**66,221.24**
Total Wells, Tanks, Infrastructure	**38,133.99**	**273,013.64**	**547,662.00**	**274,648.36**
Field Labor & Employer Taxes/Benefits				
Field Labor				
80010.01 Field - Utility Operator 1	4,431.56	24,627.96	45,760.00	21,132.04
80010.02 Field - Utility Operator 2	3,436.72	22,047.59	42,848.00	20,800.41
80010.03 Field - Utility Operator 3	5,616.00	34,754.32	74,984.00	40,229.68
80010.04 Field - Utility Operator 4	0.00	6,710.28	6,711.00	0.72
80010.05 Field - Utility Operator 5	4,273.50	14,333.50	44,519.00	30,185.50
80010.10 Field - OT Expense	0.00	0.00	65,000.00	65,000.00
80010.12 Field - Utility Operator 12	4,255.97	25,483.27	42,848.00	17,364.73
80010.13 Field - Utility Operator 13	3,493.40	21,147.45	49,088.00	27,940.55
80010.14 Field - Utility Operator 14	6,047.70	34,432.13	66,050.00	31,617.87
80010.15 Field - Utility Operator 15	6,096.49	35,183.02	60,972.00	25,788.98
Total Field Labor	**37,651.34**	**218,719.52**	**498,780.00**	**280,060.48**
Field Employer Taxes & Benefits				
80009A Field - Employment Taxes-SS	2,192.29	14,025.14	29,500.00	15,474.86
80009B Field - Employment Taxes-Med	512.71	3,280.07	7,300.00	4,019.93
80009C Field - Employment Taxes-FUTA	0.00	42.00	550.00	508.00
80009D Field - Employment Taxes-SUTA	0.00	239.21	2,000.00	1,760.79
80009E Field - Workmens Comp Insurance	596.92	3,581.52	7,234.00	3,652.48
80009F Field - Employer Insurance Benefit Liability	6,508.28	39,758.90	86,221.00	46,462.10
80009G.2 Field - Authorized Deduction	0.00	(696.51)	0.00	696.51
80009H Field - Retirement Benefit Liability	627.63	4,089.15	7,415.00	3,325.85
80009I Field - HSA Benefit	666.56	3,916.04	8,000.00	4,083.96

Pine-Strawberry WID
Standard Financial Report
PSWID - 12/01/2024 to 12/31/2024
50.00% of the fiscal year has expired

	December Actual	2025 YTD Actual	2025 Budget	Budget Remaining
Total Field Employer Taxes & Benefits	**11,104.39**	**68,235.52**	**148,220.00**	**79,984.48**
Total Field Labor & Employer Taxes/Benefits	**48,755.73**	**286,955.04**	**647,000.00**	**360,044.96**
Total Operations	**114,266.39**	**681,764.96**	**1,432,000.00**	**750,235.04**
Depreciation Expense				
Depreciation Expense-Operations				
80050 Depreciation Expense-Operations	57,344.15	340,803.51	680,000.00	339,196.49
Total Depreciation Expense-Operations	**57,344.15**	**340,803.51**	**680,000.00**	**339,196.49**
Depreciation Expense-Admin				
60030 Depreciation Expense-Admin	110.06	660.36	8,500.00	7,839.64
60030A Amortized Deferred Acq Charges	2,619.92	15,719.52	31,439.00	15,719.48
60030B Amortized Right-to-Use Leases	1,889.26	11,457.32	22,000.00	10,542.68
Total Depreciation Expense-Admin	**4,619.24**	**27,837.20**	**61,939.00**	**34,101.80**
Total Depreciation Expense	**61,963.39**	**368,640.71**	**741,939.00**	**373,298.29**
Total Operating expense	**305,969.74**	**1,688,583.91**	**3,042,064.00**	**1,353,480.09**
Total Income From Operations:	**76,198.96**	**559,064.65**	**985,150.00**	**426,085.35**
Non-Operating Items:				
Non-operating income				
50401 Accounting Credit	142.96	944.14	2,040.00	1,095.86
50402 Insurance Claim	3,187.42	4,854.09	0.00	(4,854.09)
50403 Interest-Property Taxes	671.06	2,515.39	4,500.00	1,984.61
50411 Restitution Payments	1,205.00	7,264.85	13,500.00	6,235.15
50412 Interest-Public Funds/WIFA Reserve Accounts	9,654.23	69,756.92	102,004.00	32,247.08
50413 Water Conservation Grant - WIFA	7,869.69	22,587.59	0.00	(22,587.59)
Total Non-operating income	**22,730.36**	**107,922.98**	**122,044.00**	**14,121.02**
Non-operating expense				
10102 Gain/Loss on Disposal of Assets	(31,200.00)	(31,200.00)	0.00	31,200.00
10103 Bad Debt Expense	0.00	2,094.54	0.00	(2,094.54)
10107 WIFA Interest	16,946.34	20,403.89	0.00	(20,403.89)
10108 WIFA Finance Charges	42,085.29	42,085.29	0.00	(42,085.29)
10110 USDA Interest	4,673.99	28,833.47	0.00	(28,833.47)
10111 Right-to-Use Lease Interest	112.05	633.01	2,000.00	1,366.99
10112 WIFA INTERIM - Interest	48,785.45	48,785.45	0.00	(48,785.45)
Total Non-operating expense	**81,403.12**	**111,635.65**	**2,000.00**	**(109,635.65)**
Total Non-Operating Items:	**(58,672.76)**	**(3,712.67)**	**120,044.00**	**123,756.67**
Total Income or Expense	**17,526.20**	**555,351.98**	**1,105,194.00**	**549,842.02**