



**Pine-Strawberry Water Improvement District  
Treasurer's Report**

**for the**

**February 27, 2025 Board Meeting**

**The following reports are provided with financial information for  
January 31, 2025.**

- **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)**
- **WIFA Water Conservation Grant Projects & Funding (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 SEVEN MONTHS ENDED JANUARY 2024 AND 2025			
		1/31/2024	1/31/2025
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash in Bank - PNC Revenue Fund (Operations)		-\$178,234.40	-\$182,709.52
Cash in Bank - PNC Revenue Fund (Sweep Account)		\$2,827,881.81	\$3,253,719.42
Cash in Bank - Chase Bank Gila County Warrant Account		192,188.90	212,132.65
Cash in Bank - PNC Restricted Customer Deposits		304,646.86	321,749.99
Cash in Bank - PNC Public Funds Checking-USDA		251,319.34	138,959.25
Cash in Bank - PNC Maintenance Reserve Fund		258,263.05	264,864.52
Cash in Bank - PNC WIFA Operations		202,571.60	133,012.99
Cash in Bank - PNC WIFA Reserve Fund		626,875.66	642,899.23
Petty Cash and Cash Drawer		400.00	400.00
Xpress Bill Pay Clearing		43,062.10	62,140.64
Total Cash & Cash Equivalents		\$4,528,974.92	\$4,847,169.17
Accounts Receivable - PSWID - Less Allowance for Bad Debts		222,510.81	231,396.04
Property Tax Receivable-Gila County		9,144.85	14,489.04
Total Receivables		231,655.66	245,885.08
Security Deposit - Admin Building Lease		\$699.60	\$699.60
Security Deposit - Alliant Gas		200.00	0.00
Prepaid Contract Services and Expenses		42,967.75	55,737.80
Inventory - Parts in Warehouse		426,535.42	388,529.57
Total Other Current Assets		\$470,402.77	\$444,966.97
Total Current Assets		\$5,231,033.35	\$5,538,021.22
<b>Capital Assets</b>			
Construction in Progress - PSWID		\$20,132.10	\$74,135.39
Construction in Progress - USDA		6,204,368.77	14,527,324.23
Construction in Progress - WCGF Grant		0.00	464,755.86
Total Work in Process		\$6,224,500.87	\$15,066,215.48
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	\$6,031,924.90
Infrastructure, WIFA Infrastructure Projects		7,921,203.40	7,921,203.40
Vehicles & Equipment		909,390.08	913,332.53
Computer Hardware & Software		49,754.60	53,291.41
Total Property		15,331,008.02	16,652,091.33
Less: Accumulated Depreciation - District		-3,621,244.36	-3,842,805.99
Less: Accumulated Depreciation- WIFA		-1,134,301.26	-1,471,269.06
Total Accumulated Depreciation		-4,755,545.62	-5,314,075.05
Total Capital Assets-Net		\$10,575,462.40	\$10,338,016.28
Total Capital Assets-Net		\$16,799,963.27	\$25,404,231.76
<b>Other Assets</b>			
Acquired Costs - Excess Goodwill-Net of Amortization		\$799,066.44	\$767,627.40
Right-to-Use Leases - Net of Amortization		38,276.17	29,259.05
Total Non-Current Assets		\$837,342.61	\$796,886.45
TOTAL ASSETS		\$22,868,339.23	\$31,739,139.43
<b>LIABILITIES AND EQUITY</b>			
<b>Current Liabilities</b>			
Accounts Payable		602,638.81	\$815,902.99
Compensated PTO		12,603.55	22,212.41
Refundable Customer Deposits		308,079.54	325,149.54
Sales Tax Payable		14,761.19	14,807.55
Retention Payable		124,003.12	81,814.57
Miscellaneous Payables		76.55	-246.33
Total Current Liabilities		\$1,062,162.76	\$1,259,640.73
<b>Long Term Liabilities</b>			
WIFA Note Payable		5,988,566.66	5,611,372.19
WIFA Design Loan Payable		1,260,822.60	0.00
USDA Note Payable		3,761,679.22	4,967,767.55
WIFA/USDA Construction Loan Payable		4,204,647.33	12,568,374.74
Right-to-Use Leases Payable		42,045.64	32,909.83
Total Notes Payable		15,257,761.45	23,180,424.31
TOTAL LIABILITIES		\$16,319,924.21	\$24,440,065.04
<b>EQUITY</b>			
Retained Earnings		\$5,761,436.86	\$6,747,034.80
Net Income		786,978.16	552,039.59
TOTAL EQUITY		6,548,415.02	7,299,074.39
TOTAL LIABILITIES & EQUITY		\$22,868,339.23	\$31,739,139.43

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT  
 COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS  
 FOR THE SEVEN MONTHS ENDED JANUARY 31, 2024 AND 2025

	1/31/2024	1/31/2025	Notes	Increase/ Decrease	%
<b>INCOME</b>					
Revenues					
Water Fees	\$1,579,248.00	\$1,619,939.25			
Property Tax Levy	627,241.15	681,347.14			
Other Water Fees	90,011.77	237,645.51			
Miscellaneous Fees	11,050.59	13,381.44			
<b>TOTAL REVENUE</b>	<b>\$2,307,551.51</b>	<b>\$2,552,313.34</b>		<b>\$244,761.83</b>	<b>11%</b>
<b>EXPENSES</b>					
Other Administrative Expenses	\$28,836.98	\$35,129.70			
Outside Source Fees	40,411.60	42,830.91			
Administrative Office Expenses	55,142.10	62,682.68			
Administrative Labor Employer Taxes & Benefits	41,334.89	48,735.77			
Administrative Labor	126,446.13	148,114.37			
<b>ADMINISTRATIVE EXPENSES</b>	<b>\$292,171.70</b>	<b>\$337,493.43</b>		<b>\$45,321.73</b>	<b>16%</b>
ADMIN-Professional Fees & Insurance	78,090.77	424,875.94	1	\$346,785.17	444%
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>\$370,262.47</b>	<b>\$762,369.37</b>			
<b>OPERATIONS EXPENSES</b>					
Outside/Professional Services	\$24,285.06	\$13,689.22			
Field Tools & Supplies	41,113.24	34,948.19			
Field Office Expenses	13,874.18	12,115.32			
Field Vehicle & Equipment	50,352.95	68,115.79			
Wells, Tanks & Infrastructure	240,587.88	319,682.93			
Field Labor	242,096.47	280,163.45			
Field Labor Employer Taxes & Benefits	72,323.53	81,303.13			
<b>OPERATIONS EXPENSES</b>	<b>\$684,633.31</b>	<b>\$810,018.03</b>		<b>\$125,384.72</b>	<b>18%</b>
<b>TOTAL OPERATIONS EXPENSES</b>	<b>\$1,054,895.78</b>	<b>\$1,572,387.40</b>		<b>\$517,491.62</b>	<b>49%</b>
Depreciation	\$397,213.30	\$398,180.80			
Depreciation & Amortization- Administrative	23,085.02	19,109.86			
Amortized Right-to-Use Leases	12,991.72	13,346.58			
<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$433,290.04</b>	<b>\$430,637.24</b>			
<b>TOTAL EXPENSES</b>	<b>\$1,488,185.82</b>	<b>\$2,003,024.64</b>			
<b>NET INCOME FROM OPERATIONS</b>	<b>\$819,365.69</b>	<b>\$549,288.70</b>		<b>-\$270,076.99</b>	<b>-33%</b>
<b>OTHER INCOME/EXPENSE</b>					
Other Income - Accounting Credit	\$1,063.61	\$1,092.37			
Other Income - Insurance Claim	\$0.00	\$4,854.09			
Other Income - Interest Property Taxes	1,788.58	3,231.99			
Other Income - Restitution Payments	7,830.00	8,469.85	2		
Interest Income-Public Funds/WIFA Reserve/Sweep Acct.	53,638.68	78,922.29	3		
Water Conservation Grant - WIFA	0.00	22,587.59			
<b>TOTAL OTHER INCOME</b>	<b>\$64,320.87</b>	<b>\$119,158.18</b>		<b>\$54,837.31</b>	<b>85%</b>
Gain/Loss on Disposal of Assets	\$20,694.67	-\$31,200.00			
Bad Debt Expense	\$0.00	\$2,094.54			
USDA Interest	0.00	33,499.11			
WIFA Interest	77,942.66	111,274.63			
Right-to-Use Leases Interest	1,071.07	739.01			
<b>TOTAL OTHER EXPENSES</b>	<b>\$99,708.40</b>	<b>\$116,407.29</b>			
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>-\$35,387.53</b>	<b>\$2,750.89</b>		<b>\$38,138.42</b>	<b>-108%</b>
<b>NET INCOME</b>	<b>\$783,978.16</b>	<b>\$552,039.59</b>		<b>-\$231,938.57</b>	<b>-30%</b>
<p>1. Administrative Professional Fees include Audit Fees \$23,625, Legal Fees \$13,859.50 Litigation Expenses &amp; Condemnation Legal Fees \$387,215.30.</p> <p>2. The District is receiving restitution payments from Sigeti and Greer.</p> <p>3. The District began using the PNC Sweep Account services beginning August 2023, therefore, substantial interest is being earned.</p>					

Pine-Strawberry Water Improvement District						
Cash Position as of January 31, 2025 - 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		
January	\$620,964	\$841,979	-\$221,015	\$1,043,658	2	
February						
March						
April						
May						
June						
YTD 2023/2024	\$7,569,538	\$7,395,880	\$173,658	\$520,681		
Bank Account Presentation						
Reconciled Statement Balances			Beginning	Ending		
PNC-Revenue Fund(Operations)			-\$12,585.24	-\$182,709.52		
PNC-Operations (Sweep Account)			\$3,308,311.00	\$3,253,719.42		
Chase Bank - Warrant Account			\$163,139.93	\$212,132.65		
PNC-Public Funds Account			\$138,735.37	\$138,959.25		
PNC-Maintenance Reserve Fund			\$264,437.79	\$264,864.52		
PNC-WIFA Operations			\$181,314.02	\$133,012.99		
X-Press Bill Pay Transfer Account			\$3,807.86	\$62,140.64		
Non-Restricted Account Balances			\$4,047,160.73	\$3,882,119.95	1	
PNC Bank - Security Deposit			\$320,098.69	\$321,749.99		
PNC-WIFA Reserve Account			\$641,863.46	\$642,899.23		
Restricted Account Balances			\$961,962.15	\$964,649.22		
Total Reconciled Balances			\$5,009,122.88	\$4,846,769.17		
Bank Statement Balances			Ending	Ending		
PNC-Revenue Fund(Operations)			\$25,000.00	\$25,298.00		
PNC-Operations (Sweep Account)			\$3,308,311.00	\$3,253,719.42		
Chase Bank - Warrant Account			\$163,139.93	\$212,132.65		
PNC-Public Funds Account			\$138,735.37	\$138,959.25		
PNC-Maintenance Reserve Fund			\$264,437.79	\$264,864.52		
PNC-WIFA Operations			\$620,507.41	\$434,504.34		
X-Press Bill Pay Transfer Account			\$2,218.78	\$61,061.74		
Non-Restricted Account Balances			\$4,522,350.28	\$4,390,539.92	1	
PNC Bank - Security Deposit			\$321,103.00	\$322,652.55		
PNC-WIFA Reserve Account			\$641,863.46	\$642,899.23		
Restricted Account Balances			\$962,966.46	\$965,551.78		
Total Statement Balances			\$5,485,316.74	\$5,356,091.70		
<i>Revenues from Water, Misc. Fees, Property Tax Levy, Sales Tax and Funding Administration, Operations, Sales Tax, Loan Payments &amp; Capital Projects</i>						
Notes:						
(1) Cash in:	<i>Operations, Warrant, Public Funds, Maintenance Reserve,</i>					
Cash Out:	<i>WIFA Operations and X-Press Bill Pay</i>					
Non-restricted Accounts:	<i>Balance forward is the Cash Carryforward Accounts from the Budget Report</i>					
(2) Balance Forward						





PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT					
Budget Report (CASH BASIS)					
Fiscal Year to Date Thru 1/31/2025					
Revenue (Cash In)	Approved	Cash &	YTD	%	
	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		
<b>SUBTOTAL: CARRY OVER</b>	<b>\$870,000</b>	<b>\$870,000</b>	<b>\$870,000</b>		
Property Tax Levies	\$1,027,215	\$681,347	\$345,868		33.7%
Customer Sales	\$2,600,000	\$1,619,939	\$980,061		37.7%
Miscellaneous Revenues	\$400,000	\$251,027	\$148,973		37.2%
WIFA Construction Loan/USDA Projects	\$9,300,000	\$4,838,114	\$4,461,886		48.0%
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	\$107,298	\$71,202		39.9%
<b>SUBTOTAL: CASH IN FLOWS</b>	<b>\$14,305,715</b>	<b>\$7,569,538</b>	<b>\$6,736,177</b>		<b>53%</b>
<b>TOTAL REVENUE</b>	<b>\$15,175,715</b>	<b>\$8,439,538</b>	<b>\$7,606,177</b>		
<b>Expenses (Cash Out)</b>					
Operations	\$435,000	\$243,106	\$191,894		44.1%
Field Labor & Burden	\$647,000	\$361,467	\$285,533		44.1%
Administration-Removal of Current Year Leases	\$600,500	\$337,493	\$263,007		43.8%
Administrative Professional Fees	\$267,625	\$424,876	(\$157,251)		-58.8%
Capital project/Repair	\$512,059	\$129,475	\$382,584		74.7%
Capital Projects/WC Grant Funds 25% Match (Carryover)	\$525,225	\$131,490	\$393,735		75.0%
Infrastructure Repairs	\$350,000	\$246,677	\$103,323		29.5%
Equipment Replacement	\$300,000	\$77,286	\$222,714		74.2%
WIFA Construction Loan/USDA Projects	\$9,300,000	\$4,253,648	\$5,046,352		54.3%
WIFA Design Loan/USDA Projects	\$300,000	\$38,742	\$261,258		87.1%
WIFA WC Grant Funds Reimbursement	\$500,000	\$333,266	\$166,734		33.3%
Debt Service/Building & Land Leases	\$24,000	\$14,000	\$10,000		41.7%
Debt Service/WIFA Loan-Principal & Interest	\$500,000	\$499,226	\$774		0.2%
Debt Service/USDA Loan -Principal & Interest	\$162,972	\$95,731	\$67,241		41.3%
Debt Service/USDA Loan-Interest Only	\$111,537	\$48,785	\$62,752		56.3%
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	\$107,298	\$71,202		39.9%
<b>TOTAL CASH OUTFLOWS</b>	<b>\$14,905,715</b>	<b>\$7,395,880</b>	<b>\$7,509,835</b>		<b>50%</b>
Cash Carry Forward - Reserve Fund	\$270,000	\$270,000			
<b>TOTAL EXPENSES INCLUDING RESERVES</b>	<b>\$15,175,715</b>	<b>\$7,665,880</b>			

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

Rate Structure	0-3k	3k - 5k	5k -10k	10k+	Total	Current Fiscal YR Totals			Avg Mthly to date	Prior FY Totals			
	1.97	7.89	11.28	16.92		Revenue	Zero Reads	Meters Read		Revenue	Zero Reads	Meters Read	
<b>Total Gallons</b>	33,763,156	7,056,108	5,930,557	7,164,395	46,842,235			537	3,309		508	3276	*Average Meters Read
<b>Total \$\$</b>	\$49,886.36	\$48,234.10	\$58,052.48	\$105,722.17	\$269,795.11	\$269,795.11	3,759	23,165		\$ 286,754.42	3556	22930	*Total meters Read
<b>July</b>													
gallons	5,101,065	1,258,065	1,152,931	1,658,603	9,171,372				% Zero of total				
\$\$	\$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%
<b>August</b>													
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%
<b>September</b>													
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%
<b>October</b>													
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	3,310	13%	\$ 38,150.64	420	3272	13%
<b>November</b>													
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	3,311	18%	\$ 29,020.99	490	3271	15%
<b>December</b>													
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%
<b>January</b>													
gallons	3,657,314	644,188	494,001	648,754	5,444,257								
\$\$	\$7,204.88	\$5,082.58	\$5,572.27	\$10,976.92	\$28,836.65	\$28,836.65	772	3,314	23%	\$ 37,850.45	786	3294	24%
<b>February</b>													
gallons													
\$\$						\$0.00							
<b>March</b>													
gallons													
\$\$						\$0.00							
<b>April</b>													
gallons													
\$\$						\$0.00							
<b>May</b>													
gallons													
\$\$						\$0.00							
<b>June</b>													
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	
<i>Capital Projects Carryover FY 2023-2024</i>	\$600,000.00	\$0.00	\$600,000.00	\$0.00	\$600,000.00		
<i>Added in Budget 2024-2025</i>	\$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		
<i>Projects Carried Over from 2023-2024</i>							
<i>Strawberry View 2-Test Pumping/Video/New Equipment</i>	\$29,160.78	\$0.00	\$29,160.78	\$29,160.78	\$0.00	100.00%	Closed
<i>Portals II (Midway Booster Station Upgrade)</i>	\$52,748.71	\$0.00	\$52,748.71	\$52,748.71	\$0.00	100.00%	Closed
<i>Milk Ranch 2 - Video/Brush&amp;Bail/Test Pump/New Equipme Upgrade Casing Install, Etc.</i>	\$120,370.70	\$0.00	\$120,370.70	\$120,370.70	\$0.00	100.00%	Closed
<i>SV3 Site Restoration</i>	\$49,500.00	\$0.00	\$49,500.00	\$24,750.00	\$24,750.00	50.00%	
<i>Highway Project</i>	\$49,385.39	\$0.00	\$49,385.39	\$49,385.39	\$0.00	100.00%	
<i>Total Budget to Date</i>	\$301,165.58	\$0.00	\$301,165.58	\$276,415.58	\$24,750.00		
<i>Remaining Capital Projects FY 2024-2025</i>	\$736,118.42	\$0.00	\$736,118.42	\$276,415.58	\$736,118.42		
<i>WIFA Grant Project</i>							
<i>Pine Cove Subdivision-Grant Matching Funds Commitmer</i>	\$525,225.00	\$0.00	\$525,225.00	\$131,489.66	\$393,735.34	25.03%	
<i>Remaining Capital Projects FY 2024-2025</i>	\$210,893.42	\$0.00	\$210,893.42		\$210,893.42		

**WIFA WATER CONSERVATION GRANT PROJECTS, FUNDING AND COSTS FY23 thru FY26**

**Fiscal Year to Date Thru June 2025**

Uses by Budget Item	PER APPROVED	Disbursements	Funding Received	
	GRANT	To Date	To Date	Total Funding Due
		6/30/2025	6/30/2025	Date 6/30/2025
<b>Construction &amp; Non-Construction-Grant Portion</b>	\$1,575,675.00	\$333,266.20	\$22,587.59	\$310,678.61
<b>Construction &amp; Non-Construction-District Portion</b>	\$525,225.00	\$131,489.66	\$0.00	\$0.00
<b>Total Funding Budget</b>	\$2,100,900.00	\$464,755.86	\$22,587.59	\$310,678.61
	PER APPROVED	COSTS	COSTS	Remaining Budget
<b>WIFA PSWID GRANT PROJECTS COSTS FY23 THRU FY2026</b>	BUDGET	1/31/2025	FYE 6/30/2025	Date 6/30/2025
<b>PROJECT NAME</b>	<b>PROJECTS</b>			
<b>Pine Cove Project - Engineering</b>	\$43,064.91	\$43,064.91	\$43,064.91	\$0.00
<b>Pine Cove Project - MHI Construction-Includes 2 Change Orders</b>	\$1,507,460.27	\$412,161.30	\$412,161.30	\$1,095,298.97
<b>Cemetery Road Project - Engineering</b>	\$22,349.28	\$9,336.87	\$9,336.87	\$13,012.41
<b>Cemetery Road Project - Plans not complete or awarded</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Payson Roundup Publication Fees - Not reimbursable</b>	\$192.78	\$192.78	\$192.78	\$0.00
<b>Total Budget and Costs to Date</b>	\$1,573,067.24	\$464,755.86	\$464,755.86	\$1,108,311.38
<b>Total Remaining Grant &amp; District Funding Available</b>	\$527,832.76			



PSWID USDA CIP Program FY21 thru FY26												
PSWID USDA CIP PROGRAM FY21 THRU FY26		Approved Project Budget	PHASE	Approved Budget Changes	Approved Revised Budget	Total Costs to Date FY 2023	Total Costs to Date FY 2024	Total Costs to Date FYE 2025	Total Costs to Date FY 2025	Total Costs to Date	FY 25 CIP Remaining Budget	Project % Complete to Date
Project #	PROJECT NAME											
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	-\$337,500.87	\$5,181,257.13	\$242,751.50	\$1,823,368.77	\$50,360.21	\$2,980,294.36	\$5,096,774.84	\$84,482.29	98.37%
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 Engineer	\$684,612.00	1	\$1,230,749.02	\$1,915,361.02	\$152,829.23	\$704,349.11	\$158,722.09	\$899,460.59	\$1,915,361.02	\$0.00	100.00%
12	Hidden Pines Waterline Replacement	\$450,156.00	1								\$450,156.00	
13	Cimmaron Pines Waterline Replacement	\$1,219,173.00	1								\$1,219,173.00	
14	Brookview Terrace 1 & 2 Waterline Replacement	\$1,410,360.00	1								\$1,410,360.00	
15	Strawberry Mtn Shadows 1&2/Pine Cove Waterline Replacement	\$4,689,125.00	1								\$4,689,125.00	
16	Strawberry Mtn Shadows 2 Service Corp Stop Replacement	\$466,233.00	1								\$466,233.00	
USDA WATERLINE PROJECTS		\$34,582,611.00		\$1,787,936.26	\$12,165,868.26	\$2,218,797.52	\$5,773,751.20	\$209,082.30	\$3,879,754.95	\$12,081,385.97	\$24,289,161.29	
17	MRTank-SV3 Tank/Booster Bldg/Well Pump, Etc.-Included in 1A	\$0.00	1		\$0.00						\$0.00	
18	System Wide Scada-Removed not being done.	\$0.00	1		\$0.00						\$0.00	
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		\$300,000.00		-\$7,165.78	\$292,834.22	\$262,709.22	\$23,798.75	\$6,326.25	\$0.00	\$292,834.22	\$0.00	
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	\$19,829.79	\$0.00	\$1,496,290.57	\$563,280.43	72.65%
1A	Strawberry Ranch PZ Deep Well-KP Phase II-Building/Tank/Booster Pumps, Etc.	\$1,558,719.00	2	\$0.00	\$1,558,719.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,558,719.00	0.00%
1B	Strawberry Ranch PZ Deep Well-KP Phase III-Well Pump Equipment & Install	\$400,000.00	2	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00	0.00%
		\$4,018,290.00		\$0.00	\$3,618,290.00	\$50,296.91	\$1,426,163.87	\$19,829.79	\$0.00	\$1,496,290.57	\$2,121,999.43	
TOTAL PROJECTS		\$38,900,901.00		\$1,780,770.48	\$16,076,992.48	\$2,531,803.65	\$7,223,713.82	\$235,238.34	\$3,879,754.95	\$18,870,510.76	\$26,411,160.72	
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-Reduced due to capitalization not allowed anymore		\$96,196.00			\$96,196.00	\$0.00	\$0.00		\$0.00	\$0.00	\$96,196.00	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	\$189,571.70	\$0.00	\$617,340.41	\$699,427.59	46.88%
USDA OTHER FEES		\$5,544,697.00		\$0.00	\$5,544,697.00	\$3,820,551.28	\$288,394.58	\$194,136.70	\$0.00	\$4,303,082.56	\$1,241,614.44	
TOTAL PER USDA PROJECT SCHEDULE-ADJUSTED		\$44,445,598.00		\$1,780,770.48	\$21,621,689.48	\$6,352,354.93	\$7,512,108.40	\$429,375.04	\$3,879,754.95	\$18,173,593.32	\$26,272,004.68	
										\$14,527,324.23	\$26,272,004.68	

**Pine-Strawberry WID**  
**General Ledger for PSWID - 1/1/2025 to 1/31/2025**

Account		Description	Debit	Credit	Balance
Date	Code				
<b>10000 - PNC-Checking - Operations Account</b>					<b>(\$12,585.24)</b>
1/1/2025	APCK	Check # AutoEFT - WIFA		59,031.63	(71,616.87)
1/1/2025	APCK	Check # 10249 - MADISON NATIONAL LIFE INS. CO, INC		154.20	(71,771.07)
1/1/2025	DEP	Bank Deposit: 12354 - Operations - PNC	372.99		(71,398.08)
1/2/2025	BKTR	Bank Transfer to Restricted Cust. Sec Dep - PNC		2,850.00	(74,248.08)
1/2/2025	BKTR	Bank Transfer from Restricted Cust. Sec Dep - PNC	971.08		(73,277.00)
1/2/2025	DEP	Bank Deposit: 12356 - Operations - PNC	108.00		(73,169.00)
1/2/2025	DEP	Bank Deposit: 12357 - Operations - PNC	403.16		(72,765.84)
1/3/2025	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,303.62	(74,069.46)
1/3/2025	APCK	Check # EFT - HSA BANK		683.26	(74,752.72)
1/3/2025	APCK	Check # EFT - ADP, LLC		25,759.46	(100,512.18)
1/3/2025	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	3,953.95		(96,558.23)
1/3/2025	DEP	Bank Deposit: 12367 - Operations - PNC	952.51		(95,605.72)
1/4/2025	DEP	Bank Deposit: 12371 - Operations - PNC	2,260.39		(93,345.33)
1/5/2025	APCK	Check # AutoEFT - ADP, LLC		47.31	(93,392.64)
1/5/2025	DEP	Bank Deposit: 12373 - Operations - PNC	422.00		(92,970.64)
1/5/2025	APCK	Check # AutoEFT - PAYMENTECH		1,557.94	(94,528.58)
1/5/2025	APCK	Check # AutoEFT - XPRESS BILL PAY		1,642.52	(96,171.10)
1/6/2025	DEP	Bank Deposit: 12375 - Operations - PNC	64.18		(96,106.92)
1/6/2025	DEP	Bank Deposit: 12376 - Operations - PNC	12,518.50		(83,588.42)
1/6/2025	DEP	Bank Deposit: 12377 - Operations - PNC	17,108.94		(66,479.48)
1/7/2025	DEP	Bank Deposit: 12382 - Operations - PNC	2,886.80		(63,592.68)
1/7/2025	DEP	Bank Deposit: 12383 - Operations - PNC	4,685.99		(58,906.69)
1/7/2025	APCK	Check # AutoEFT - VERIZON		233.75	(59,140.44)
1/8/2025	DEP	Bank Deposit: 12392 - Operations - PNC	200.00		(58,940.44)
1/8/2025	DEP	Bank Deposit: 12393 - Operations - PNC	808.94		(58,131.50)
1/8/2025	DEP	Bank Deposit: 12394 - Operations - PNC	1,575.54		(56,555.96)
1/9/2025	APCK	Check # EFT - ARIZONA DEPT OF REVENUE-TPT		14,458.69	(71,014.65)
1/9/2025	DEP	Bank Deposit: 12399 - Operations - PNC	259.84		(70,754.81)
1/9/2025	DEP	Bank Deposit: 12400 - Operations - PNC	784.82		(69,969.99)
1/9/2025	DEP	Bank Deposit: 12401 - Operations - PNC	1,798.27		(68,171.72)
1/10/2025	APCK	Check # AutoEFT - ADP, LLC		180.24	(68,351.96)
1/10/2025	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	13,655.06		(54,696.90)
1/10/2025	DEP	Bank Deposit: 12406 - Operations - PNC	254.86		(54,442.04)
1/10/2025	DEP	Bank Deposit: 12407 - Operations - PNC	5,958.36		(48,483.68)
1/10/2025	DEP	Bank Deposit: 12408 - Operations - PNC	2,174.91		(46,308.77)
1/11/2025	DEP	Bank Deposit: 12413 - Operations - PNC	255.12		(46,053.65)
1/12/2025	DEP	Bank Deposit: 12415 - Operations - PNC	136.79		(45,916.86)
1/13/2025	DEP	Bank Deposit: 12391 - Operations - PNC	1,205.00		(44,711.86)
1/13/2025	DEP	Bank Deposit: 12417 - Operations - PNC	177.21		(44,534.65)
1/13/2025	DEP	Bank Deposit: 12418 - Operations - PNC	4,889.66		(39,644.99)
1/13/2025	DEP	Bank Deposit: 12419 - Operations - PNC	1,294.46		(38,350.53)
1/14/2025	APCK	Check # EFT - USDA FOREST SERVICE		199.52	(38,550.05)
1/14/2025	APCK	Check # EFT - USDA FOREST SERVICE		99.76	(38,649.81)
1/14/2025	APCK	Check # EFT - US BANK VOYAGER FLEET SYSTEMS		2,722.45	(41,372.26)
1/14/2025	APCK	Check # EFT - APS		10,903.51	(52,275.77)
1/14/2025	DEP	Bank Deposit: 12424 - Operations - PNC	295.93		(51,979.84)
1/14/2025	DEP	Bank Deposit: 12425 - Operations - PNC	1,029.20		(50,950.64)
1/14/2025	DEP	Bank Deposit: 12426 - Operations - PNC	3,891.90		(47,058.74)
1/15/2025	APCK	Check # EFT - GREAT AMERICA FINANCIAL SERVICES		202.77	(47,261.51)
1/15/2025	APCK	Check # EFT - PNC BANK - CORPORATE CARD		1,926.12	(49,187.63)
1/15/2025	APCK	Check # 10250 - A BETTER CONNECTION		323.52	(49,511.15)
1/15/2025	APCK	Check # 10251 - ARIZONA WATERWORKS SUPPLY		9,757.38	(59,268.53)
1/15/2025	APCK	Check # 10252 - BECK, JERRY		149.23	(59,417.76)
1/15/2025	APCK	Check # 10253 - DANA KEPNER COMPANY, INC		2,284.44	(61,702.20)
1/15/2025	APCK	Check # 10254 - DOERNEMAN PINE HARDWARE, LLC		137.74	(61,839.94)
1/15/2025	APCK	Check # 10255 - FREEDOM MAILING SERVICES, INC		1,642.86	(63,482.80)
1/15/2025	APCK	Check # 10256 - GRIFFIN'S PROPANE, INC.		314.67	(63,797.47)
1/15/2025	APCK	Check # 10257 - HOMESERVE USA - ATTN: BRIAN NELL		6,938.50	(70,735.97)
1/15/2025	APCK	Check # 10258 - INNER BASIN ENVIRONMENTAL, LLC		380.00	(71,115.97)
1/15/2025	APCK	Check # 10259 - KP VENTURES WELL DRILLING & PUMP CO, LLC		13,843.23	(84,959.20)
1/15/2025	APCK	Check # 10260 - MID-STATE ASPHALT SERVICES, LLC		21,353.38	(106,312.58)
1/15/2025	APCK	Check # 10261 - PAYSON CONCRETE & MATERIALS, INC		4,232.98	(110,545.56)
1/15/2025	APCK	Check # 10262 - PELORUS METHODS, INC.		2,600.00	(113,145.56)
1/15/2025	APCK	Check # 10263 - PhoenixSoft Inc. - Simplified Networks		166.21	(113,311.77)
1/15/2025	APCK	Check # 10264 - PPLSI		40.65	(113,352.42)
1/15/2025	APCK	Check # 10265 - PRUDENTIAL OVERALL SUPPLY		546.69	(113,899.11)
1/15/2025	APCK	Check # 10266 - RECYCLING & LANDFILL MGMT		183.34	(114,082.45)
1/15/2025	APCK	Check # 10268 - STEVE MITCHELL		2,000.00	(116,082.45)
1/15/2025	APCK	Check # 10269 - UPPER CASE PRINTING, INC		456.30	(116,538.75)
1/15/2025	APCK	Check # 10270 - USA BLUEBOOK		2,153.43	(118,692.18)
1/15/2025	APCK	Check # 10271 - WORTMAN, JACOB KYLE		217.15	(118,909.33)

**Pine-Strawberry WID**  
**General Ledger for PSWID - 1/1/2025 to 1/31/2025**

Account		Description	Debit	Credit	Balance
Date	Code				
<b>10000 - PNC-Checking - Operations Account ( continued )</b>					
1/15/2025	APCK	Check # 10272 - MELISSA DAY-JOHNSON		67.52	(118,976.85)
1/15/2025	APCK	Check # 10273 - ROBERT BLOOM/ROBERTA KRUM		87.47	(119,064.32)
1/15/2025	APCK	Check # 10274 - SOLITUDE TRAILS DWID		408.24	(119,472.56)
1/15/2025	APCK	Check # 10267 - SMARTSYSTEMS, INC		8,580.94	(128,053.50)
1/15/2025	DEP	Bank Deposit: 12431 - Operations - PNC	81.24		(127,972.26)
1/15/2025	DEP	Bank Deposit: 12432 - Operations - PNC	703.25		(127,269.01)
1/15/2025	DEP	Bank Deposit: 12433 - Operations - PNC	696.89		(126,572.12)
1/15/2025	APCK	VOID - Check # 9988 - BAUMANN, MARJORIE	1.00		(126,571.12)
1/15/2025	APCK	VOID - Check # 9990 - DAVIS, WHITNEY	1.57		(126,569.55)
1/16/2025	DEP	Bank Deposit: 12438 - Operations - PNC	3,778.38		(122,791.17)
1/16/2025	DEP	Bank Deposit: 12439 - Operations - PNC	491.43		(122,299.74)
1/16/2025	DEP	Bank Deposit: 12468 - Operations - PNC	382.06		(121,917.68)
1/16/2025	APCK	Check # AutoEFT - ADP, LLC	439.09		(121,478.59)
1/17/2025	APCK	Check # EFT - ADP, LLC		30,504.83	(151,983.42)
1/17/2025	APCK	Check # EFT - HSA BANK		683.26	(152,666.68)
1/17/2025	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,376.36	(154,043.04)
1/17/2025	DEP	Bank Deposit: 12443 - Operations - PNC	1,892.16		(152,150.88)
1/17/2025	DEP	Bank Deposit: 12444 - Operations - PNC	3,335.93		(148,814.95)
1/18/2025	DEP	Bank Deposit: 12449 - Operations - PNC	158.67		(148,656.28)
1/19/2025	DEP	Bank Deposit: 12451 - Operations - PNC	148.20		(148,508.08)
1/20/2025	DEP	Bank Deposit: 12453 - Operations - PNC	5,503.42		(143,004.66)
1/21/2025	APCK	Check # 10275 - ORACLE INSURANCE GROUP INC		41,604.00	(184,608.66)
1/21/2025	DEP	Bank Deposit: 12455 - Operations - PNC	95.00		(184,513.66)
1/21/2025	DEP	Bank Deposit: 12456 - Operations - PNC	3,524.90		(180,988.76)
1/21/2025	DEP	Bank Deposit: 12457 - Operations - PNC	1,156.67		(179,832.09)
1/22/2025	DEP	Bank Deposit: 12462 - Operations - PNC	135.93		(179,696.16)
1/22/2025	DEP	Bank Deposit: 12463 - Operations - PNC	3,864.13		(175,832.03)
1/23/2025	DEP	Bank Deposit: 12470 - Operations - PNC	1,610.25		(174,221.78)
1/23/2025	DEP	Bank Deposit: 12471 - Operations - PNC	3,707.06		(170,514.72)
1/24/2025	APCK	Check # AutoEFT - ADP, LLC		183.65	(170,698.37)
1/24/2025	DEP	Bank Deposit: 12476 - Operations - PNC	216.86		(170,481.51)
1/24/2025	DEP	Bank Deposit: 12477 - Operations - PNC	606.00		(169,875.51)
1/24/2025	DEP	Bank Deposit: 12478 - Operations - PNC	5,629.21		(164,246.30)
1/24/2025	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	39,131.63		(125,114.67)
1/25/2025	APCK	Check # AutoEFT - PINE STRAWBERRY WATER IMPROVEMENT DISTRICT		148.07	(125,262.74)
1/25/2025	DEP	Bank Deposit: 12483 - Operations - PNC	55,423.32		(69,839.42)
1/26/2025	DEP	Bank Deposit: 12485 - Operations - PNC	342.76		(69,496.66)
1/27/2025	APCK	Check # AutoEFT - WASTE MANAGEMENT OF ARIZONA, INC.		223.09	(69,719.75)
1/27/2025	APCK	Check # AutoEFT - CENTURY LINK		396.18	(70,115.93)
1/27/2025	DEP	Bank Deposit: 12487 - Operations - PNC	290.37		(69,825.56)
1/27/2025	DEP	Bank Deposit: 12488 - Operations - PNC	2,553.63		(67,271.93)
1/27/2025	DEP	Bank Deposit: 12489 - Operations - PNC	860.40		(66,411.53)
1/27/2025	DEP	Bank Deposit: 12492 - Operations - PNC	362.13		(66,049.40)
1/27/2025	APCK	Check # AutoEFT - USDA Rural Development		13,581.00	(79,630.40)
1/28/2025	DEP	Bank Deposit: 12496 - Operations - PNC	62.79		(79,567.61)
1/28/2025	DEP	Bank Deposit: 12497 - Operations - PNC	372.66		(79,194.95)
1/29/2025	APCK	Check # AutoEFT - ADP, LLC		166.25	(79,361.20)
1/29/2025	APCK	Check # 10276 - RURAL ARIZONA GROUP HEALTH TRUST		13,738.68	(93,099.88)
1/29/2025	DEP	Bank Deposit: 12502 - Operations - PNC	703.84		(92,396.04)
1/29/2025	DEP	Bank Deposit: 12503 - Operations - PNC	398.73		(91,997.31)
1/30/2025	APCK	Check # AutoEFT - OPTIMUM Business		170.94	(92,168.25)
1/30/2025	APCK	Check # OFFSET 6 - BAUMANN, MARJORIE		0.00	(92,168.25)
1/30/2025	APCK	Check # OFFSET 7 - DAVIS, WHITNEY		0.00	(92,168.25)
1/30/2025	APCK	VOID - Check # OFFSET 6 - BAUMANN, MARJORIE		0.00	(92,168.25)
1/30/2025	APCK	VOID - Check # OFFSET 7 - DAVIS, WHITNEY		0.00	(92,168.25)
1/30/2025	APCK	Check # 10300 - Brendan J. & Staphanie A. Winn		500.00	(92,668.25)
1/30/2025	APCK	Check # 10301 - Roger & Mary Erickson		500.00	(93,168.25)
1/30/2025	APCK	Check # 10302 - Allhands Franklin Dallas Trustee		500.00	(93,668.25)
1/30/2025	APCK	Check # 10303 - John & Danielle Sittu		500.00	(94,168.25)
1/30/2025	APCK	Check # 10304 - Gregory Perkins, Trustee		500.00	(94,668.25)
1/30/2025	APCK	Check # 10305 - Gregory Perkins, Trustee		500.00	(95,168.25)
1/30/2025	APCK	Check # 10306 - James Daugherty		500.00	(95,668.25)
1/30/2025	APCK	Check # 10307 - Jack & Julie Moody		500.00	(96,168.25)
1/30/2025	APCK	Check # 10308 - Richard Cooper		500.00	(96,668.25)
1/30/2025	APCK	Check # 10309 - Mark W Dobson, Trustee		500.00	(97,168.25)
1/30/2025	APCK	Check # 10310 - WHITE, RONALD JAMES		500.00	(97,668.25)
1/30/2025	APCK	VOID - Check # 10302 - Allhands Franklin Dallas Trustee	500.00		(97,168.25)
1/30/2025	DEP	Bank Deposit: 12508 - Operations - PNC	134.16		(97,034.09)
1/31/2025	APCK	Check # EFT - AMERICAN FUNDS SERVICE COMPANY, INC		1,339.87	(98,373.96)
1/31/2025	APCK	Check # EFT - ADP, LLC		30,607.28	(128,981.24)
1/31/2025	APCK	Check # EFT - HSA BANK		225.00	(129,206.24)

**Pine-Strawberry WID**  
**General Ledger for PSWID - 1/1/2025 to 1/31/2025**

Account			Debit	Credit	Balance
Date	Code	Description			
<b>10000 - PNC-Checking - Operations Account ( continued )</b>					
1/31/2025	APCK	Check # EFT - ADP, LLC		46.06	(129,252.30)
1/31/2025	APCK	Check # OFFSET - PADILLA, JR., ALEX	15.58		(129,236.72)
1/31/2025	APCK	Check # OFFSET - RISCHMUELLER, SCOTT	90.37		(129,146.35)
1/31/2025	APCK	Check # 10277 - SHARON HILLMAN		31.05	(129,177.40)
1/31/2025	APCK	Check # 10278 - AETNA LIFE INSURANCE COMPANY		505.44	(129,682.84)
1/31/2025	APCK	Check # 10279 - ARIZONA WATERWORKS SUPPLY		1,954.60	(131,637.44)
1/31/2025	APCK	Check # 10280 - CANACRE LLC		1,452.50	(133,089.94)
1/31/2025	APCK	Check # 10281 - CENTRAL ARIZONA PUMP LLC		10,766.60	(143,856.54)
1/31/2025	APCK	Check # 10282 - Dynamic Web Shop - Mike McClellan		960.00	(144,816.54)
1/31/2025	APCK	Check # 10283 - FRANKIE, DIANE		54.23	(144,870.77)
1/31/2025	APCK	Check # 10284 - KP VENTURES WELL DRILLING & PUMP CO, LLC		250.00	(145,120.77)
1/31/2025	APCK	Check # 10285 - LEWUS ELECTRIC COMPANY, INC		1,053.13	(146,173.90)
1/31/2025	APCK	Check # 10286 - MID-STATE ASPHALT SERVICES, LLC		14,634.49	(160,808.39)
1/31/2025	APCK	Check # 10287 - MOYES SELLERS & HENDRICKS		1,889.50	(162,697.89)
1/31/2025	APCK	Check # 10288 - MOYES SELLERS & HENDRICKS		477.00	(163,174.89)
1/31/2025	APCK	Check # 10289 - NOSSAMAN LLP		76,082.57	(239,257.46)
1/31/2025	APCK	Check # 10290 - PSWID-Petty Cash		173.82	(239,431.28)
1/31/2025	APCK	Check # 10291 - TRAFFICADE SERVICE, LLC		90.87	(239,522.15)
1/31/2025	APCK	Check # 10292 - USA BLUEBOOK		1,164.88	(240,687.03)
1/31/2025	APCK	Check # 10293 - VALLEY IMAGING SOLUTIONS		130.61	(240,817.64)
1/31/2025	APCK	Check # 10294 - VERMEER MOUNTAIN WEST, INC.		935.64	(241,753.28)
1/31/2025	APCK	Check # 10295 - Water-Stats LLC		2,058.35	(243,811.63)
1/31/2025	APCK	Check # 10296 - WORTMAN, JACOB KYLE		27.58	(243,839.21)
1/31/2025	APCK	Check # 10297 - Arizona Department of Revenue, Unclaimed Property Unit		15.58	(243,854.79)
1/31/2025	APCK	Check # 10298 - Arizona Department of Revenue, Unclaimed Property Unit		90.37	(243,945.16)
1/31/2025	DEP	Bank Deposit: 12513 - Operations - PNC	100.00		(243,845.16)
1/31/2025	DEP	Bank Deposit: 12514 - Operations - PNC	893.88		(242,951.28)
1/31/2025	BKTR	Bank Transfer to MM Sweep - PNC		157,572.45	(400,523.73)
1/31/2025	BKTR	Bank Transfer from MM Sweep - PNC	219,158.60		(181,365.13)
1/31/2025	BREE	Operations - PNC - Account Analysis Fee		1,390.45	(182,755.58)
1/31/2025	APCK	VOID - Check # EFT - ADP, LLC	46.06		(182,709.52)
			<b>\$446,954.57</b>	<b>(\$617,078.85)</b>	<b>(\$182,709.52)</b>
					<b>Budgeted Amount: \$0.00</b>
					<b>Budget Balance: \$182,709.52</b>
<b>10001 - Gila County Warrant Acct Chase</b>					
1/31/2025	DEP	Bank Deposit: 12551 - Gila County Warrant Acct - Chase	48,992.72		\$163,139.93
					212,132.65
			<b>\$48,992.72</b>		<b>\$212,132.65</b>
					<b>Budgeted Amount: \$0.00</b>
					<b>Budget Balance: (\$212,132.65)</b>
<b>10003 - PNC-Restricted Cust. Sec Dep</b>					
1/2/2025	BKTR	Bank Transfer from Operations - PNC	2,850.00		\$320,098.69
1/2/2025	BKTR	Bank Transfer to Operations - PNC		971.08	322,948.69
1/31/2025	APCK	Check # OFFSET - RIVAS, DEBORAH	65.51		321,977.61
1/31/2025	APCK	Check # OFFSET - HALL, LEONARD	19.95		322,043.12
1/31/2025	APCK	Check # OFFSET - MCFADDEN, SCOTT & REBECCA	61.72		322,063.07
1/31/2025	APCK	Check # 3189 - Arizona Department of Revenue, Unclaimed Property Unit		65.51	322,124.79
1/31/2025	APCK	Check # 3190 - Arizona Department of Revenue, Unclaimed Property Unit		61.72	322,059.28
1/31/2025	APCK	Check # 3191 - Arizona Department of Revenue, Unclaimed Property Unit		19.95	321,997.56
1/31/2025	APCK	Check # 3192 - EDMISTON, LUPE & DAVID PARRY		47.42	321,977.61
1/31/2025	APCK	Check # 3193 - FRANKIE, DIANE		115.61	321,930.19
1/31/2025	APCK	Check # 3194 - ROLNICK, ADAM		64.59	321,814.58
			<b>\$2,997.18</b>	<b>(\$1,345.88)</b>	<b>\$321,749.99</b>
					<b>Budgeted Amount: \$0.00</b>
					<b>Budget Balance: (\$321,749.99)</b>
<b>10005 - Petty Cash</b>					
					<b>\$200.00</b>
					<b>Budgeted Amount: \$0.00</b>
					<b>Budget Balance: (\$200.00)</b>
<b>10006 - Cash Drawer</b>					
					<b>\$200.00</b>
					<b>Budgeted Amount: \$0.00</b>
					<b>Budget Balance: (\$200.00)</b>
<b>10007 - PNC-Public Funds Interest Checking-USDA</b>					
1/31/2025	BREE	USDA Public Funds PNC - Interest Earned	223.88		\$138,735.37
					138,959.25
			<b>\$223.88</b>		<b>\$138,959.25</b>
					<b>Budgeted Amount: \$0.00</b>
					<b>Budget Balance: (\$138,959.25)</b>

**Pine-Strawberry WID  
General Ledger for PSWID - 1/1/2025 to 1/31/2025**

Account			Debit	Credit	Balance
Date	Code	Description			
<b>10008 - PNC-MM Sweep Acct</b>					<b>\$3,308,311.00</b>
1/31/2025	BKTR	Bank Transfer from Operations - PNC	157,572.45		3,465,883.45
1/31/2025	BKTR	Bank Transfer to Operations - PNC		219,158.60	3,246,724.85
1/31/2025	BREE	MM Sweep - PNC - Interest Earned	6,994.57		3,253,719.42
			<b>\$164,567.02</b>	<b>(\$219,158.60)</b>	<b>\$3,253,719.42</b>
			<b>Budgeted Amount:</b>		<b>\$0.00</b>
			<b>Budget Balance:</b>		<b>(\$3,253,719.42)</b>
<b>10011 - PNC-MM-Reserve Funds Acct</b>					<b>\$264,437.79</b>
1/31/2025	BREE	MM Reserve Acct - PNC - Interest Earned	426.73		264,864.52
			<b>\$426.73</b>		<b>\$264,864.52</b>
			<b>Budgeted Amount:</b>		<b>\$0.00</b>
			<b>Budget Balance:</b>		<b>(\$264,864.52)</b>
<b>10014 - PNC-WIFA Operations Acct</b>					<b>\$181,314.02</b>
1/1/2025	APCK	Check # AutoEFT - WIFA		48,785.45	132,528.57
1/24/2025	DEP	Bank Deposit: 12469 - WIFA Operations Acct	301,491.35		434,019.92
1/31/2025	APCK	Check # 1600 - EUSI, LLC		16,740.42	417,279.50
1/31/2025	APCK	Check # 1601 - GEO-LOGIC ASSOCIATES		1,132.50	416,147.00
1/31/2025	APCK	Check # 1602 - MOUNTAIN HIGH EXCAVATING, LLC		137,431.23	278,715.77
1/31/2025	APCK	Check # 1603 - MOUNTAIN HIGH EXCAVATING, LLC		124,955.40	153,760.37
1/31/2025	APCK	Check # 1604 - SUNRISE ENGINEERING, INC		20,106.80	133,653.57
1/31/2025	APCK	Check # 1605 - SUNRISE ENGINEERING, INC		1,125.00	132,528.57
1/31/2025	BREE	WIFA Operations Acct - Interest Earned	484.42		133,012.99
			<b>\$301,975.77</b>	<b>(\$350,276.80)</b>	<b>\$133,012.99</b>
			<b>Budgeted Amount:</b>		<b>\$0.00</b>
			<b>Budget Balance:</b>		<b>(\$133,012.99)</b>
<b>10015 - PNC-WIFA Reserve Restricted Acct</b>					<b>\$641,863.46</b>
1/31/2025	BREE	WIFA Reserve Acct - Interest Earned	1,035.77		642,899.23
			<b>\$1,035.77</b>		<b>\$642,899.23</b>
			<b>Budgeted Amount:</b>		<b>\$0.00</b>
			<b>Budget Balance:</b>		<b>(\$642,899.23)</b>
<b>10100 - Xpress Bill Pay Clearing</b>					<b>\$3,807.86</b>
1/1/2025	DEP	Bank Deposit: 12355 - Xpress Bill Pay - Clearing	146.09		3,953.95
1/2/2025	DEP	Bank Deposit: 12358 - Xpress Bill Pay - Clearing	158.01		4,111.96
1/2/2025	DEP	Bank Deposit: 12359 - Xpress Bill Pay - Clearing	160.00		4,271.96
1/2/2025	DEP	Bank Deposit: 12360 - Xpress Bill Pay - Clearing	100.00		4,371.96
1/3/2025	BKTR	Bank Transfer to Operations - PNC		3,953.95	418.01
1/3/2025	DEP	Bank Deposit: 12368 - Xpress Bill Pay - Clearing	627.04		1,045.05
1/3/2025	DEP	Bank Deposit: 12369 - Xpress Bill Pay - Clearing	175.00		1,220.05
1/3/2025	DEP	Bank Deposit: 12370 - Xpress Bill Pay - Clearing	125.00		1,345.05
1/4/2025	DEP	Bank Deposit: 12372 - Xpress Bill Pay - Clearing	2,073.38		3,418.43
1/5/2025	DEP	Bank Deposit: 12374 - Xpress Bill Pay - Clearing	721.67		4,140.10
1/6/2025	DEP	Bank Deposit: 12378 - Xpress Bill Pay - Clearing	1,426.76		5,566.86
1/6/2025	DEP	Bank Deposit: 12379 - Xpress Bill Pay - Clearing	472.58		6,039.44
1/6/2025	DEP	Bank Deposit: 12380 - Xpress Bill Pay - Clearing	233.82		6,273.26
1/6/2025	DEP	Bank Deposit: 12381 - Xpress Bill Pay - Clearing	189.88		6,463.14
1/7/2025	DEP	Bank Deposit: 12384 - Xpress Bill Pay - Clearing	552.95		7,016.09
1/7/2025	DEP	Bank Deposit: 12385 - Xpress Bill Pay - Clearing	1,596.82		8,612.91
1/7/2025	DEP	Bank Deposit: 12386 - Xpress Bill Pay - Clearing	873.17		9,486.08
1/7/2025	DEP	Bank Deposit: 12387 - Xpress Bill Pay - Clearing	225.00		9,711.08
1/8/2025	DEP	Bank Deposit: 12395 - Xpress Bill Pay - Clearing	574.63		10,285.71
1/8/2025	DEP	Bank Deposit: 12396 - Xpress Bill Pay - Clearing	2,206.30		12,492.01
1/8/2025	DEP	Bank Deposit: 12397 - Xpress Bill Pay - Clearing	899.28		13,391.29
1/8/2025	DEP	Bank Deposit: 12398 - Xpress Bill Pay - Clearing	263.77		13,655.06
1/9/2025	DEP	Bank Deposit: 12402 - Xpress Bill Pay - Clearing	809.16		14,464.22
1/9/2025	DEP	Bank Deposit: 12403 - Xpress Bill Pay - Clearing	1,137.11		15,601.33
1/9/2025	DEP	Bank Deposit: 12404 - Xpress Bill Pay - Clearing	943.35		16,544.68
1/9/2025	DEP	Bank Deposit: 12405 - Xpress Bill Pay - Clearing	557.54		17,102.22
1/10/2025	BKTR	Bank Transfer to Operations - PNC		13,655.06	3,447.16
1/10/2025	DEP	Bank Deposit: 12409 - Xpress Bill Pay - Clearing	1,041.96		4,489.12
1/10/2025	DEP	Bank Deposit: 12410 - Xpress Bill Pay - Clearing	1,491.53		5,980.65
1/10/2025	DEP	Bank Deposit: 12411 - Xpress Bill Pay - Clearing	970.40		6,951.05
1/10/2025	DEP	Bank Deposit: 12412 - Xpress Bill Pay - Clearing	420.19		7,371.24
1/11/2025	DEP	Bank Deposit: 12414 - Xpress Bill Pay - Clearing	66.19		7,437.43
1/12/2025	DEP	Bank Deposit: 12416 - Xpress Bill Pay - Clearing	192.32		7,629.75
1/13/2025	DEP	Bank Deposit: 12420 - Xpress Bill Pay - Clearing	2,152.87		9,782.62
1/13/2025	DEP	Bank Deposit: 12421 - Xpress Bill Pay - Clearing	1,262.08		11,044.70
1/13/2025	DEP	Bank Deposit: 12422 - Xpress Bill Pay - Clearing	420.71		11,465.41
1/13/2025	DEP	Bank Deposit: 12423 - Xpress Bill Pay - Clearing	158.28		11,623.69

**Pine-Strawberry WID**  
**General Ledger for PSWID - 1/1/2025 to 1/31/2025**

Account		Description	Debit	Credit	Balance
Date	Code				
<b>10100 - Xpress Bill Pay Clearing ( continued )</b>					
1/14/2025	DEP	Bank Deposit: 12427 - Xpress Bill Pay - Clearing	227.79		11,851.48
1/14/2025	DEP	Bank Deposit: 12428 - Xpress Bill Pay - Clearing	2,228.16		14,079.64
1/14/2025	DEP	Bank Deposit: 12429 - Xpress Bill Pay - Clearing	819.65		14,899.29
1/14/2025	DEP	Bank Deposit: 12430 - Xpress Bill Pay - Clearing	125.53		15,024.82
1/15/2025	DEP	Bank Deposit: 12434 - Xpress Bill Pay - Clearing	967.38		15,992.20
1/15/2025	DEP	Bank Deposit: 12436 - Xpress Bill Pay - Clearing	641.06		16,633.26
1/15/2025	DEP	Bank Deposit: 12543 - Xpress Bill Pay - Clearing	1,305.05		17,938.31
1/15/2025	DEP	Bank Deposit: 12544 - Xpress Bill Pay - Clearing	438.37		18,376.68
1/16/2025	DEP	Bank Deposit: 12440 - Xpress Bill Pay - Clearing	674.96		19,051.64
1/16/2025	DEP	Bank Deposit: 12441 - Xpress Bill Pay - Clearing	668.70		19,720.34
1/16/2025	DEP	Bank Deposit: 12442 - Xpress Bill Pay - Clearing	460.17		20,180.51
1/17/2025	DEP	Bank Deposit: 12445 - Xpress Bill Pay - Clearing	504.75		20,685.26
1/17/2025	DEP	Bank Deposit: 12446 - Xpress Bill Pay - Clearing	992.67		21,677.93
1/17/2025	DEP	Bank Deposit: 12447 - Xpress Bill Pay - Clearing	782.66		22,460.59
1/17/2025	DEP	Bank Deposit: 12448 - Xpress Bill Pay - Clearing	219.36		22,679.95
1/18/2025	DEP	Bank Deposit: 12450 - Xpress Bill Pay - Clearing	145.14		22,825.09
1/19/2025	DEP	Bank Deposit: 12452 - Xpress Bill Pay - Clearing	192.35		23,017.44
1/20/2025	DEP	Bank Deposit: 12454 - Xpress Bill Pay - Clearing	5,907.85		28,925.29
1/21/2025	DEP	Bank Deposit: 12458 - Xpress Bill Pay - Clearing	1,666.00		30,591.29
1/21/2025	DEP	Bank Deposit: 12459 - Xpress Bill Pay - Clearing	1,822.62		32,413.91
1/21/2025	DEP	Bank Deposit: 12460 - Xpress Bill Pay - Clearing	299.14		32,713.05
1/21/2025	DEP	Bank Deposit: 12461 - Xpress Bill Pay - Clearing	194.56		32,907.61
1/22/2025	DEP	Bank Deposit: 12464 - Xpress Bill Pay - Clearing	3,392.83		36,300.44
1/22/2025	DEP	Bank Deposit: 12465 - Xpress Bill Pay - Clearing	1,874.66		38,175.10
1/22/2025	DEP	Bank Deposit: 12466 - Xpress Bill Pay - Clearing	625.89		38,800.99
1/22/2025	DEP	Bank Deposit: 12467 - Xpress Bill Pay - Clearing	330.64		39,131.63
1/23/2025	DEP	Bank Deposit: 12472 - Xpress Bill Pay - Clearing	4,911.06		44,042.69
1/23/2025	DEP	Bank Deposit: 12473 - Xpress Bill Pay - Clearing	2,021.52		46,064.21
1/23/2025	DEP	Bank Deposit: 12474 - Xpress Bill Pay - Clearing	387.01		46,451.22
1/23/2025	DEP	Bank Deposit: 12475 - Xpress Bill Pay - Clearing	601.66		47,052.88
1/24/2025	DEP	Bank Deposit: 12479 - Xpress Bill Pay - Clearing	6,583.01		53,635.89
1/24/2025	DEP	Bank Deposit: 12480 - Xpress Bill Pay - Clearing	2,668.87		56,304.76
1/24/2025	DEP	Bank Deposit: 12481 - Xpress Bill Pay - Clearing	2,013.74		58,318.50
1/24/2025	DEP	Bank Deposit: 12482 - Xpress Bill Pay - Clearing	271.86		58,590.36
1/24/2025	BKTR	Bank Transfer to Operations - PNC		39,131.63	19,458.73
1/25/2025	DEP	Bank Deposit: 12484 - Xpress Bill Pay - Clearing	39,662.71		59,121.44
1/26/2025	DEP	Bank Deposit: 12486 - Xpress Bill Pay - Clearing	63.11		59,184.55
1/27/2025	DEP	Bank Deposit: 12490 - Xpress Bill Pay - Clearing	304.81		59,489.36
1/27/2025	DEP	Bank Deposit: 12491 - Xpress Bill Pay - Clearing	509.84		59,999.20
1/28/2025	DEP	Bank Deposit: 12498 - Xpress Bill Pay - Clearing	167.00		60,166.20
1/28/2025	DEP	Bank Deposit: 12499 - Xpress Bill Pay - Clearing	635.41		60,801.61
1/28/2025	DEP	Bank Deposit: 12500 - Xpress Bill Pay - Clearing	195.00		60,996.61
1/28/2025	DEP	Bank Deposit: 12501 - Xpress Bill Pay - Clearing	70.00		61,066.61
1/29/2025	DEP	Bank Deposit: 12504 - Xpress Bill Pay - Clearing	147.78		61,214.39
1/29/2025	DEP	Bank Deposit: 12505 - Xpress Bill Pay - Clearing		76.95	61,137.44
1/29/2025	DEP	Bank Deposit: 12506 - Xpress Bill Pay - Clearing	95.00		61,232.44
1/29/2025	DEP	Bank Deposit: 12507 - Xpress Bill Pay - Clearing	67.07		61,299.51
1/30/2025	DEP	Bank Deposit: 12509 - Xpress Bill Pay - Clearing	160.64		61,460.15
1/30/2025	DEP	Bank Deposit: 12510 - Xpress Bill Pay - Clearing		146.23	61,313.92
1/30/2025	DEP	Bank Deposit: 12511 - Xpress Bill Pay - Clearing		91.54	61,222.38
1/30/2025	DEP	Bank Deposit: 12512 - Xpress Bill Pay - Clearing	62.89		61,285.27
1/31/2025	DEP	Bank Deposit: 12515 - Xpress Bill Pay - Clearing	351.23		61,636.50
1/31/2025	DEP	Bank Deposit: 12516 - Xpress Bill Pay - Clearing	214.14		61,850.64
1/31/2025	DEP	Bank Deposit: 12517 - Xpress Bill Pay - Clearing	190.00		62,040.64
1/31/2025	DEP	Bank Deposit: 12518 - Xpress Bill Pay - Clearing	100.00		62,140.64
			<b>\$115,388.14</b>	<b>(\$57,055.36)</b>	<b>\$62,140.64</b>
			<b>Budgeted Amount:</b>		<b>\$0.00</b>
			<b>Budget Balance:</b>		<b>(\$62,140.64)</b>
<b>10102 - Gain/Loss on Disposal of Assets</b>					
					<b>(\$31,200.00)</b>
			<b>Budgeted Amount:</b>		<b>\$0.00</b>
			<b>Budget Balance:</b>		<b>\$31,200.00</b>
<b>10103 - Bad Debt Expense</b>					
					<b>\$2,094.54</b>
			<b>Budgeted Amount:</b>		<b>\$0.00</b>
			<b>Budget Balance:</b>		<b>(\$2,094.54)</b>
<b>10107 - WIFA Interest</b>					
					<b>\$20,403.89</b>
			<b>Budgeted Amount:</b>		<b>\$0.00</b>
			<b>Budget Balance:</b>		<b>(\$20,403.89)</b>

**Pine-Strawberry WID**  
**Standard Financial Report**  
**PSWID - 01/01/2025 to 01/31/2025**  
**58.33% of the fiscal year has expired**

	<u>January Actual</u>	<u>2025 YTD Actual</u>
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
10000 PNC-Checking - Operations Account	(170,124.28)	(182,709.52)
10001 Gila County Warrant Acct Chase	48,992.72	212,132.65
10003 PNC-Restricted Cust. Sec Dep	1,651.30	321,749.99
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10007 PNC-Public Funds Interest Checking-USDA	223.88	138,959.25
10008 PNC-MM Sweep Acct	(54,591.58)	3,253,719.42
10011 PNC-MM-Reserve Funds Acct	426.73	264,864.52
10014 PNC-WIFA Operations Acct	(48,301.03)	133,012.99
10015 PNC-WIFA Reserve Restricted Acct	1,035.77	642,899.23
10100 Xpress Bill Pay Clearing	58,332.78	62,140.64
<b>Total Cash and cash equivalents</b>	<u>(162,353.71)</u>	<u>4,847,169.17</u>
<b>Receivables</b>		
12006 Accounts Receivable	3,700.77	236,198.37
12007 Allowance for Bad Debt	0.00	(4,802.33)
12008 Property Taxes Receivable	(6,449.46)	14,489.04
<b>Total Receivables</b>	<u>(2,748.69)</u>	<u>245,885.08</u>
<b>Other current assets</b>		
14001 Security Dep Admin Bldg Lease	0.00	699.60
14004 Prepaid Expenses	41,187.56	55,737.80
16000 Inventory-Parts in Warehouse	10,818.21	388,529.57
<b>Total Other current assets</b>	<u>52,005.77</u>	<u>444,966.97</u>
<b>Total Current Assets</b>	<u>(113,096.63)</u>	<u>5,538,021.22</u>
<b>Non-Current Assets</b>		
<b>Capital assets</b>		
<b>Work in Process</b>		
16020 PSWID Construction in Progress	(106,411.10)	74,135.39
16030 USDA Construction in Progress	117,651.36	14,527,324.23
16040 WCGF Grant CIP	294,645.71	464,755.86
<b>Total Work in Process</b>	<u>305,885.97</u>	<u>15,066,215.48</u>
<b>Property</b>		
16110 Land	0.00	300,758.09
16210 Buildings	0.00	389,697.72
16310 Leasehold Improvements	0.00	41,883.28
16410 Infrastructure	136,649.13	13,953,128.30
16610 Vehicles & Equipment	0.00	913,332.53
16620 Computers Hardware & Software	0.00	53,291.41
<b>Total Property</b>	<u>136,649.13</u>	<u>15,652,091.33</u>
<b>Accumulated depreciation</b>		
17210 AccDpn Buildings	2,012.97	122,553.99
17310 AccDpn Leasehold Improvements	463.13	19,852.66
17410 AccDpn Infrastructure	46,812.64	4,789,324.64
17610 AccDpn Vehicles & Equipment	8,088.55	334,848.44
17620 AccDpn Computers Hardware & Software	110.06	47,495.32
<b>Total Accumulated depreciation</b>	<u>57,487.35</u>	<u>5,314,075.05</u>
<b>Total Capital assets</b>	<u>385,047.75</u>	<u>25,404,231.76</u>
<b>Other non-current assets</b>		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(489,924.60)
14007 Right-to-Use Lease	0.00	108,151.39
14007A Amortization of Leases	(1,889.26)	(78,892.34)
<b>Total Other non-current assets</b>	<u>(4,509.18)</u>	<u>796,886.45</u>
<b>Total Non-Current Assets</b>	<u>380,538.57</u>	<u>26,201,118.21</u>
<b>Total Assets:</b>	<u>267,441.94</u>	<u>31,739,139.43</u>
<b>Liabilities and Fund Equity:</b>		
<b>Liabilities:</b>		

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	January Actual	2025 YTD Actual
<b>Accounts payable</b>		
20000 Accounts Payable	381,549.02	815,902.99
<b>Total Accounts payable</b>	<u>381,549.02</u>	<u>815,902.99</u>
<b>Other Current Liabilities</b>		
24001 Compensated PTO	0.00	22,212.41
24101 Refundable Customer Deposits	1,650.00	325,149.54
25500 Sales Tax Payable	200.63	14,807.55
25504 Interest Payable-WIFA	(65,731.79)	0.00
25505 Finance Charge Payable-WIFA	(42,085.29)	0.00
25510 Retention Payable	(295,555.28)	81,814.57
25511 ACC/CRI/HIP	55.58	(249.78)
25514 Vol Term Life Ins.	(10.52)	(21.05)
25515 Legal Shield	(0.01)	24.50
<b>Total Other Current Liabilities</b>	<u>(401,476.68)</u>	<u>443,737.74</u>
<b>Long-term liabilities</b>		
25005 WIFA Note Payable	0.00	5,611,372.19
25007 USDA Note Payable	(8,915.36)	4,967,767.55
25008 WIFA/USDA Construction Loan Payable	301,491.35	12,568,374.74
25013 Right-To-Use Leases	(1,894.00)	32,909.83
<b>Total Long-term liabilities</b>	<u>290,681.99</u>	<u>23,180,424.31</u>
<b>Total Liabilities:</b>	<u>270,754.33</u>	<u>24,440,065.04</u>
<b>Fund Balance</b>		
<b>Net income</b>		
30000 Retained Earnings	(3,312.39)	7,299,074.39
<b>Total Net income</b>	<u>(3,312.39)</u>	<u>7,299,074.39</u>
<b>Total Fund Balance</b>	<u>(3,312.39)</u>	<u>7,299,074.39</u>
<b>Total Liabilities and Fund Equity:</b>	<u>267,441.94</u>	<u>31,739,139.43</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

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	January Actual	2025 YTD Actual	2025 Budget	Budget Remaining
<b>Income or Expense</b>				
<b>Income From Operations:</b>				
<b>Operating income</b>				
<b>Water Fees</b>				
50201 Water Base Fees	194,799.78	1,350,144.14	2,173,022.00	822,877.86
50201A Excess Gallon Fees-Tier 1	7,204.88	57,786.36	95,178.00	37,391.64
50201B Excess Gallon Fees-Tier 2	5,082.58	48,234.10	76,060.00	27,825.90
50201C Excess Gallon Fees-Tier 3	5,572.27	58,052.48	93,940.00	35,887.52
50201D Excess Gallon Fees-Tier 4	10,976.92	105,722.17	161,800.00	56,077.83
<b>Total Water Fees</b>	<b>223,636.43</b>	<b>1,619,939.25</b>	<b>2,600,000.00</b>	<b>980,060.75</b>
<b>Property Tax</b>				
50300 Property Tax Levy	41,826.66	681,347.14	1,027,214.00	345,866.86
<b>Total Property Tax</b>	<b>41,826.66</b>	<b>681,347.14</b>	<b>1,027,214.00</b>	<b>345,866.86</b>
<b>Other Water Fees</b>				
50200 Misc Other Fees	26.32	23,295.51	6,000.00	(17,295.51)
50202 Establishment Fee-Water	1,550.00	14,150.00	22,000.00	7,850.00
50203 Lateral Fee	18,600.00	93,450.00	170,000.00	76,550.00
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	100.00	300.00	200.00
50208 Meter Re-Installation	0.00	0.00	500.00	500.00
50209 Hook-Up Fee Income	17,200.00	106,400.00	182,000.00	75,600.00
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
<b>Total Other Water Fees</b>	<b>37,426.32</b>	<b>237,645.51</b>	<b>381,750.00</b>	<b>144,104.49</b>
<b>Miscellaneous Fees</b>				
50101 Late Fees	1,595.37	12,421.44	17,500.00	5,078.56
50102 NSF Checks	180.00	960.00	750.00	(210.00)
<b>Total Miscellaneous Fees</b>	<b>1,775.37</b>	<b>13,381.44</b>	<b>18,250.00</b>	<b>4,868.56</b>
<b>Total Operating income</b>	<b>304,664.78</b>	<b>2,552,313.34</b>	<b>4,027,214.00</b>	<b>1,474,900.66</b>
<b>Operating expense</b>				
<b>Administration</b>				
<b>Other Admin Expenses</b>				
60003.1 Admin Other - Bank Charges	1,390.45	9,054.16	16,000.00	6,945.84
60003.2 Admin Other - Insurance General	2,496.04	18,348.06	25,500.00	7,151.94
60003.3 Admin Other - Postage-General (Not Billings)	181.40	848.98	1,800.00	951.02
60003.4 Admin Other - Dues and Subscriptions	21.31	236.29	800.00	563.71
60003.5 Admin Other - Travel/Meal/Training	0.00	342.07	1,500.00	1,157.93
60003.6 Admin Other - Supplies/Printing-Admin	640.28	6,300.14	13,500.00	7,199.86
<b>Total Other Admin Expenses</b>	<b>4,729.48</b>	<b>35,129.70</b>	<b>59,100.00</b>	<b>23,970.30</b>
<b>Outside Source Fees</b>				
60002.1 Outside Source - On Line Billing Portal	2,035.29	11,611.68	22,000.00	10,388.32
60002.3 Outside Source - Merchant Credit Card Fees	1,608.75	10,986.94	20,000.00	9,013.06
60002.6 Outside Source - Drug Testing	0.00	107.10	200.00	92.90
60002.8 Outside Source - Mailings-Customer Billings	1,642.86	11,727.47	22,000.00	10,272.53
60002.92 Outside Source - Public Notices	456.30	4,612.72	6,000.00	1,387.28
60002.94 Outside Source - Website Maintenance	960.00	2,615.00	8,000.00	5,385.00
60002.95 Outside Source - Advertisements	0.00	0.00	284.00	284.00
60002.97 Outside Source - Election Expenses	0.00	1,170.00	5,000.00	3,830.00
<b>Total Outside Source Fees</b>	<b>6,703.20</b>	<b>42,830.91</b>	<b>83,484.00</b>	<b>40,653.09</b>
<b>Administration Office Expenses</b>				
60001.2 Admin Office - Electric, Propane & Water-Admin.	1,431.36	5,811.89	17,000.00	11,188.11
60001.3 Admin Office - Small Equipment / Furniture	0.00	2,983.00	5,500.00	2,517.00
60001.4 Admin Office - Telephone/Ans. Serv./Internet	660.92	5,290.55	10,000.00	4,709.45
60001.5 Admin Office-Janitorial/Trash/Security/Maintenance	332.26	3,508.80	6,200.00	2,691.20
60001.7 Admin Office - Equipment Repairs/Maint. Adm.	0.00	33.48	50.00	16.52
60001.8 Admin Office - Computer/Software/IT Expenses	7,030.67	45,054.96	81,000.00	35,945.04
<b>Total Administration Office Expenses</b>	<b>9,455.21</b>	<b>62,682.68</b>	<b>119,750.00</b>	<b>57,067.32</b>
<b>Admin Employer Taxes and Benefits</b>				
6009A Admin - Employment Taxes-SS	1,691.32	8,943.78	14,110.00	5,166.22
6009B Admin - Employment Taxes-Med	395.53	2,091.68	3,300.00	1,208.32

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6009C Admin - Employment Taxes-FUTA	151.61	151.61	236.00	84.39
6009D Admin - Employment Taxes-SUTA	321.13	321.13	865.00	543.87
6009E Admin - Workmens Comp Insurance	16.67	116.69	200.00	83.31
6009F Admin - Employer Insurance Benefit Liability	4,033.42	26,579.44	46,500.00	19,920.56
6009G Admin - Payroll Processing Fees/ADP	1,109.85	3,731.90	6,200.00	2,468.10
6009H Admin - Retirement Benefit-Admin	862.29	4,466.58	7,803.00	3,336.42
6009I Admin - HSA Benefit-Admin	333.28	2,332.96	4,000.00	1,667.04
<b>Total Admin Employer Taxes and Benefits</b>	<b>8,915.10</b>	<b>48,735.77</b>	<b>83,214.00</b>	<b>34,478.23</b>
<b>Administrative Labor</b>				
60004.1 Admin Labor - District Manager	9,507.69	47,538.10	82,400.00	34,861.90
60004.3 Admin Labor - Accounting Assistant	7,142.16	35,753.34	61,000.00	25,246.66
60004.4 Admin Labor - C S Rep 1	5,350.72	26,794.19	45,537.00	18,742.81
60004.7 Admin Labor - Accountant	7,510.33	38,028.74	66,015.00	27,986.26
<b>Total Administrative Labor</b>	<b>29,510.90</b>	<b>148,114.37</b>	<b>254,952.00</b>	<b>106,837.63</b>
<b>Total Administration</b>	<b>59,313.89</b>	<b>337,493.43</b>	<b>600,500.00</b>	<b>263,006.57</b>
<b>Admin - Professional Services, etc.</b>				
70001 ADMIN - Accountant Fees-Audit	0.00	23,625.00	23,625.00	0.00
70004.1 ADMIN - Litigation Expenses	0.00	7,005.50	20,000.00	12,994.50
70004.2 ADMIN - Legal Fees - General	4,293.00	13,859.50	22,000.00	8,140.50
70004.3 ADMIN - Legal Fees - Condemnation	60,584.24	380,209.82	200,000.00	(180,209.82)
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
<b>Total Admin - Professional Services, etc.</b>	<b>64,877.24</b>	<b>424,875.94</b>	<b>267,625.00</b>	<b>(157,250.94)</b>
<b>Operations</b>				
<b>Professional Services</b>				
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	195.44	7,200.00	7,004.56
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	(4,193.93)	7,708.98	43,000.00	35,291.02
<b>Total Professional Services</b>	<b>(4,096.21)</b>	<b>13,689.22</b>	<b>65,700.00</b>	<b>52,010.78</b>
<b>Field Expenses</b>				
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	4,480.19	22,399.38	43,500.00	21,100.62
80040.4 Field Exp - Water/Supplies for Outages	0.00	0.00	100.00	100.00
80040.5 Field Exp - Landscape/Firewise	51.33	68.86	3,500.00	3,431.14
80040.6 Field Exp - Equipment	0.00	10,339.19	10,500.00	160.81
<b>Total Field Expenses</b>	<b>4,531.52</b>	<b>34,948.19</b>	<b>60,700.00</b>	<b>25,751.81</b>
<b>Field Office Expenses</b>				
80037.1B Field Office - Subscriptions	0.00	415.25	1,355.00	939.75
80037.4 Field Office - Certification/Training Expenses	399.98	1,228.92	3,033.00	1,804.08
80037.7 Field Office - Cell Phones & Communications	0.00	331.62	1,200.00	868.38
80037.8 Field Office - Mileage/Meals/Travel/Gear	1,600.76	10,139.53	17,500.00	7,360.47
<b>Total Field Office Expenses</b>	<b>2,000.74</b>	<b>12,115.32</b>	<b>23,088.00</b>	<b>10,972.68</b>
<b>Field Vehicle &amp; Equipment Costs</b>				
80036.1 Autos & Eqpt - Fuel Expense	2,333.10	20,234.19	35,000.00	14,765.81
80036.2 Autos & Eqpt - Maintain & Repair	72.87	3,031.32	6,000.00	2,968.68
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	143.31	3,811.08	4,500.00	688.92
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	210.70	4,824.46	6,250.00	1,425.54
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	0.00	6,029.71	500.00	(5,529.71)
80036.32 Autos & Eqpt Maint - #1 2022 F-350XL VIN4580	597.09	4,349.15	2,000.00	(2,349.15)
80036.33 Autos & Eqpt Maint - 2023 Kubota ID6864	0.00	0.00	680.00	680.00

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80036.34 Autos & Eqpt Maint - #2 2022 F250 ID9096	0.00	1,443.27	3,000.00	1,556.73
80036.35 Autos & Eqpt Maint - #3 2022 F250 ID9099	0.00	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	1,279.12	8,550.40	13,270.00	4,719.60
<b>Total Field Vehicle &amp; Equipment Costs</b>	<b>4,636.19</b>	<b>68,115.79</b>	<b>87,850.00</b>	<b>19,734.21</b>
<b>Wells, Tanks, Infrastructure</b>				
<b>Water Share All</b>				
80007.1 Water Share - Agreements	0.00	10,876.04	17,000.00	6,123.96
80007.2 Water Share - Electricity	752.94	6,024.86	9,000.00	2,975.14
80007.3 Water Share - Improvements/Parts/Maintenance	0.00	0.00	5,000.00	5,000.00
<b>Total Water Share All</b>	<b>752.94</b>	<b>16,900.90</b>	<b>31,000.00</b>	<b>14,099.10</b>
<b>Well Expense All</b>				
80004.1 Well - Labor	0.00	0.00	828.00	828.00
80004.5 Well - Chemicals/Supplies Water	1,053.13	9,697.76	10,000.00	302.24
<b>Total Well Expense All</b>	<b>1,053.13</b>	<b>9,697.76</b>	<b>10,828.00</b>	<b>1,130.24</b>
<b>Environmental</b>				
80005.1 Environ - Testing Lab/Regulatory Fees H2O	405.00	3,636.48	7,657.00	4,020.52
80005.2 Environ - Licenses/Permits/Fees	1,014.87	5,588.17	9,105.00	3,516.83
<b>Total Environmental</b>	<b>1,419.87</b>	<b>9,224.65</b>	<b>16,762.00</b>	<b>7,537.35</b>
<b>Infrastructure All</b>				
80002.1 Infrastructure - Asphalt-Landscape Repairs	16,755.78	72,232.25	127,000.00	54,767.75
80002.2 Infrastructure - Meters & Meter Related Expenses	2,746.81	34,420.68	50,000.00	15,579.32
80002.3 Infrastructure - Pumps/Motors/Etc.	3,931.43	8,891.50	35,000.00	26,108.50
80002.5 Infrastructure - Hydrant Expenses	0.00	0.00	8,000.00	8,000.00
80002.6 Infrastructure - Pipe/Related Expenses	7,740.81	87,901.02	130,000.00	42,098.98
<b>Total Infrastructure All</b>	<b>31,174.83</b>	<b>203,445.45</b>	<b>350,000.00</b>	<b>146,554.55</b>
<b>Tanks All</b>				
80003.2 Tanks - Level Monitoring	245.49	1,240.30	2,600.00	1,359.70
80003.3 Tanks - Telephones-Pumps	396.18	2,773.26	4,877.00	2,103.74
80003.4 Tanks - Monitoring Equipment	1,485.41	1,485.41	600.00	(885.41)
<b>Total Tanks All</b>	<b>2,127.08</b>	<b>5,498.97</b>	<b>8,077.00</b>	<b>2,578.03</b>
<b>Other</b>				
80001.1 Wells-Tanks-Booster:Electricity Wells	10,083.93	72,215.66	125,000.00	52,784.34
80001.2 Wells-Tanks-Boosters: Propane	21.32	330.72	2,252.00	1,921.28
80001.3 Wells-Tanks-Boosters: Parts	36.19	2,368.82	3,243.00	874.18
80001.4 Wells-Tanks-Boosters: General Engineering	0.00	0.00	500.00	500.00
<b>Total Other</b>	<b>10,141.44</b>	<b>74,915.20</b>	<b>130,995.00</b>	<b>56,079.80</b>
<b>Total Wells, Tanks, Infrastructure</b>	<b>46,669.29</b>	<b>319,682.93</b>	<b>547,662.00</b>	<b>227,979.07</b>
<b>Field Labor &amp; Employer Taxes/Benefits</b>				
<b>Field Labor</b>				
80010.01 Field - Utility Operator 1	8,540.93	33,168.89	45,760.00	12,591.11
80010.02 Field - Utility Operator 2	5,734.74	27,782.33	42,848.00	15,065.67
80010.03 Field - Utility Operator 3	8,523.00	43,277.32	74,984.00	31,706.68
80010.04 Field - Utility Operator 4	0.00	6,710.28	6,711.00	0.72
80010.05 Field - Utility Operator 5	7,551.25	21,884.75	44,519.00	22,634.25
80010.10 Field - OT Expense	0.00	0.00	65,000.00	65,000.00
80010.12 Field - Utility Operator 12	5,240.04	30,723.31	42,848.00	12,124.69
80010.13 Field - Utility Operator 13	7,859.24	29,006.69	49,088.00	20,081.31
80010.14 Field - Utility Operator 14	8,864.66	43,296.79	66,050.00	22,753.21
80010.15 Field - Utility Operator 15	9,130.07	44,313.09	60,972.00	16,658.91
<b>Total Field Labor</b>	<b>61,443.93</b>	<b>280,163.45</b>	<b>498,780.00</b>	<b>218,616.55</b>
<b>Field Employer Taxes &amp; Benefits</b>				
80009A Field - Employment Taxes-SS	3,383.11	17,408.25	29,500.00	12,091.75
80009B Field - Employment Taxes-Med	791.21	4,071.28	7,300.00	3,228.72
80009C Field - Employment Taxes-FUTA	301.60	343.60	550.00	206.40
80009D Field - Employment Taxes-SUTA	606.48	845.69	2,000.00	1,154.31
80009E Field - Workmens Comp Insurance	596.92	4,178.44	7,234.00	3,055.56
80009F Field - Employer Insurance Benefit Liability	5,863.94	45,622.84	86,221.00	40,598.16
80009G.2 Field - Authorized Deduction	0.00	(696.51)	0.00	696.51
80009H Field - Retirement Benefit Liability	941.11	5,030.26	7,415.00	2,384.74
80009I Field - HSA Benefit	583.24	4,499.28	8,000.00	3,500.72

**Pine-Strawberry WID**  
**Standard Financial Report**  
**PSWID - 01/01/2025 to 01/31/2025**  
**58.33% of the fiscal year has expired**

	January Actual	2025 YTD Actual	2025 Budget	Budget Remaining
Total Field Employer Taxes & Benefits	13,067.61	81,303.13	148,220.00	66,916.87
Total Field Labor & Employer Taxes/Benefits	74,511.54	361,466.58	647,000.00	285,533.42
<b>Total Operations</b>	<b>128,253.07</b>	<b>810,018.03</b>	<b>1,432,000.00</b>	<b>621,981.97</b>
<b>Depreciation Expense</b>				
<b>Depreciation Expense-Operations</b>				
80050 Depreciation Expense-Operations	57,377.29	398,180.80	680,000.00	281,819.20
<b>Total Depreciation Expense-Operations</b>	<b>57,377.29</b>	<b>398,180.80</b>	<b>680,000.00</b>	<b>281,819.20</b>
<b>Depreciation Expense-Admin</b>				
60030 Depreciation Expense-Admin	110.06	770.42	8,500.00	7,729.58
60030A Amortized Deferred Acq Charges	2,619.92	18,339.44	31,439.00	13,099.56
60030B Amortized Right-to-Use Leases	1,889.26	13,346.58	22,000.00	8,653.42
<b>Total Depreciation Expense-Admin</b>	<b>4,619.24</b>	<b>32,456.44</b>	<b>61,939.00</b>	<b>29,482.56</b>
<b>Total Depreciation Expense</b>	<b>61,996.53</b>	<b>430,637.24</b>	<b>741,939.00</b>	<b>311,301.76</b>
<b>Total Operating expense</b>	<b>314,440.73</b>	<b>2,003,024.64</b>	<b>3,042,064.00</b>	<b>1,039,039.36</b>
<b>Total Income From Operations:</b>	<b>(9,775.95)</b>	<b>549,288.70</b>	<b>985,150.00</b>	<b>435,861.30</b>
<b>Non-Operating Items:</b>				
<b>Non-operating income</b>				
50401 Accounting Credit	148.23	1,092.37	2,040.00	947.63
50402 Insurance Claim	0.00	4,854.09	0.00	(4,854.09)
50403 Interest-Property Taxes	716.60	3,231.99	4,500.00	1,268.01
50411 Restitution Payments	1,205.00	8,469.85	13,500.00	5,030.15
50412 Interest-Public Funds/WIFA Reserve Accounts	9,165.37	78,922.29	102,004.00	23,081.71
50413 Water Conservation Grant - WIFA	0.00	22,587.59	0.00	(22,587.59)
<b>Total Non-operating income</b>	<b>11,235.20</b>	<b>119,158.18</b>	<b>122,044.00</b>	<b>2,885.82</b>
<b>Non-operating expense</b>				
10102 Gain/Loss on Disposal of Assets	0.00	(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	0.00	20,403.89	0.00	(20,403.89)
10108 WIFA Finance Charges	0.00	42,085.29	0.00	(42,085.29)
10110 USDA Interest	4,665.64	33,499.11	0.00	(33,499.11)
10111 Right-to-Use Lease Interest	106.00	739.01	2,000.00	1,260.99
10112 WIFA INTERIM - Interest	0.00	48,785.45	0.00	(48,785.45)
<b>Total Non-operating expense</b>	<b>4,771.64</b>	<b>116,407.29</b>	<b>2,000.00</b>	<b>(114,407.29)</b>
<b>Total Non-Operating Items:</b>	<b>6,463.56</b>	<b>2,750.89</b>	<b>120,044.00</b>	<b>117,293.11</b>
<b>Total Income or Expense</b>	<b>(3,312.39)</b>	<b>552,039.59</b>	<b>1,105,194.00</b>	<b>553,154.41</b>