



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			
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		\$4,696,527.62	\$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

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		
<i>Revenues from Water, Misc. Fees, Property Tax Levy, Sales Tax and Funding</i>						
<i>Administration, Operations, Sales Tax, Loan Payments & 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

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	

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	
		<u>8003.84</u>	

Total \$ 8,003.84 Paid 12/30/2024

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	

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	
		<u>1926.12</u>	

Total \$ 1,926.12

Total All \$ 9,929.96

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT					
Budget Report (CASH BASIS)					
Fiscal Year to Date Thru 12/31/2024					
	Approved	Cash &	YTD	%	
Revenue (Cash In)	FY 24/25	Revenue	Remaining	Remaining	
Cash Carry Forward - Reserve Fund	\$270,000	\$270,000	\$270,000		
Capital Project Carry Forward	\$600,000	\$600,000	\$600,000		
SUBTOTAL: CARRY OVER	\$870,000	\$870,000	\$870,000		
Property Tax Levies	\$1,027,215	\$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			
<i>Net Cash Position at Month End</i>		\$1,264,673			

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

Rate Structure	Usage by Rate Structure					Current Fiscal YR Totals				Prior FY Totals			
	0-3k	3k - 5k	5k -10k	10k+	Total	Revenue	Zero Reads	Meters Read	Avg Mthly to date	Revenue	Zero Reads	Meters Read	*Average Meters Read
Total Gallons	30,105,842	6,411,920	5,436,556	6,515,641	41,397,978		498	3,307			462	3273	
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	
<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&Bail/Test Pump/New Equipme Upgrade Casing Install, Etc.</i>	\$123,000.00	\$0.00	\$123,000.00	\$120,370.70	\$2,629.30	97.86%	
<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>	\$45,000.00	\$0.00	\$35,000.00	\$35,425.79	-\$425.79	78.72%	
<i>Total Budget to Date</i>	\$299,409.49	\$0.00	\$289,409.49	\$262,455.98	\$26,953.51		
<i>Remaining Capital Projects FY 2024-2025</i>	\$737,874.51	\$0.00	\$747,874.51	\$262,455.98	\$747,874.51		
<i>WIFA Grant Project</i>							
<i>Pine Cove Subdivision-Grant Matching Funds Commitmen</i>	\$525,225.00	\$0.00	\$525,225.00	\$42,537.54	\$482,687.46	8.10%	
<i>Remaining Capital Projects FY 2024-2025</i>	\$212,649.51	\$0.00	\$212,649.51	\$42,537.54	\$170,111.97		
<i>Pine Cove Subdivision-Grant Funds Commitment</i>	\$1,575,675.00	\$0.00	\$1,575,675.00	\$127,572.61	\$1,448,102.39	8.10%	
<i>Pine Cove Subdivision-Grant Funds Total Funds</i>	\$2,100,900.00	\$0.00	\$2,100,900.00	\$170,110.15	\$1,930,789.85		

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
	PER APPROVED BUDGET	Funding to	Funding to	Funding to	Total Funding to	Remaining
WIFA PSWID USDA PROJECTS FUNDING FY22 THRU FY2027	BUDGET	FYE 6/30/2023	FYE 6/30/2024	FYE 6/30/2025	Date 6/30/2025	Balance
PROJECT NAME	PROJECTS					
Portals 1&2 Waterline Replacement	\$5,039,058.00		\$1,132,469.20	\$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 CONSTRUCTION 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

PSWID USDA CIP PROGRAM FY21 THRU FY26												
Project #	PROJECT NAME	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
						All Costs	All Costs	Eng & Non-Eng	Construction	ALL		
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 Engineer	\$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	\$145,726.63	\$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

Account					Balance
Date	Code	Description	Debit	Credit	
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			(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)

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

Account					Balance
Date	Code	Description	Debit	Credit	
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 Acctnt	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

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

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

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

Account		Description	Debit	Credit	Balance
Date	Code				
10014 - PNC-WIFA Operations Acct (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 Acct	7,869.69		188,276.27
12/27/2024	DEP	Bank Deposit: 12277 - WIFA Operations Acct	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 Acct - 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 Acct					
12/31/2024	BREE	WIFA Reserve Acct - Interest earned	1,109.94		\$640,753.52
			\$1,109.94		\$641,863.46
			Budgeted Amount:		\$0.00
			Budget Balance:		(\$641,863.46)
10100 - Xpress Bill Pay Clearing					
12/2/2024	DEP	Bank Deposit: 12179 - Xpress Bill Pay - Clearing	334.17		\$4,345.52
12/2/2024	DEP	Bank Deposit: 12180 - Xpress Bill Pay - Clearing	74.02		4,679.69
12/2/2024	DEP	Bank Deposit: 12181 - Xpress Bill Pay - Clearing	90.00		4,753.71
12/2/2024	DEP	Bank Deposit: 12182 - Xpress Bill Pay - Clearing	60.00		4,843.71
12/2/2024	DEP	Bank Deposit: 12183 - Xpress Bill Pay - Clearing		63.11	4,903.71
12/2/2024	DEP	Bank Deposit: 12184 - Xpress Bill Pay - Clearing		72.48	4,840.60
12/3/2024	DEP	Bank Deposit: 12188 - Xpress Bill Pay - Clearing	969.67		4,768.12
12/3/2024	DEP	Bank Deposit: 12189 - Xpress Bill Pay - Clearing	564.33		5,737.79
12/3/2024	DEP	Bank Deposit: 12190 - Xpress Bill Pay - Clearing	350.00		6,302.12
12/3/2024	DEP	Bank Deposit: 12191 - Xpress Bill Pay - Clearing	118.12		6,652.12
12/4/2024	DEP	Bank Deposit: 12194 - Xpress Bill Pay - Clearing	2,043.63		6,770.24
12/4/2024	DEP	Bank Deposit: 12195 - Xpress Bill Pay - Clearing	325.71		8,813.87
12/4/2024	DEP	Bank Deposit: 12196 - Xpress Bill Pay - Clearing	279.44		9,139.58
12/4/2024	DEP	Bank Deposit: 12197 - Xpress Bill Pay - Clearing	128.31		9,419.02
12/5/2024	DEP	Bank Deposit: 12200 - Xpress Bill Pay - Clearing	7,392.44		9,547.33
12/5/2024	DEP	Bank Deposit: 12201 - Xpress Bill Pay - Clearing		63.18	16,939.77
12/5/2024	DEP	Bank Deposit: 12202 - Xpress Bill Pay - Clearing	841.06		16,876.59
12/5/2024	DEP	Bank Deposit: 12203 - Xpress Bill Pay - Clearing	333.42		17,717.65
12/5/2024	DEP	Bank Deposit: 12204 - Xpress Bill Pay - Clearing	100.00		18,051.07
12/6/2024	DEP	Bank Deposit: 12208 - Xpress Bill Pay - Clearing	403.06		18,151.07
12/6/2024	DEP	Bank Deposit: 12209 - Xpress Bill Pay - Clearing	692.76		18,554.13
12/6/2024	DEP	Bank Deposit: 12210 - Xpress Bill Pay - Clearing	314.77		19,246.89
12/6/2024	DEP	Bank Deposit: 12211 - Xpress Bill Pay - Clearing	65.52		19,561.66
12/6/2024	BKTR	Bank Transfer to Operations - PNC		9,484.15	19,627.18
12/7/2024	DEP	Bank Deposit: 12213 - Xpress Bill Pay - Clearing	915.27		10,143.03
12/8/2024	DEP	Bank Deposit: 12215 - Xpress Bill Pay - Clearing	130.22		11,058.30
12/9/2024	DEP	Bank Deposit: 12223 - Xpress Bill Pay - Clearing	966.70		11,188.52
12/9/2024	DEP	Bank Deposit: 12224 - Xpress Bill Pay - Clearing	153.13		12,155.22
12/9/2024	DEP	Bank Deposit: 12225 - Xpress Bill Pay - Clearing	65.00		12,308.35
12/10/2024	DEP	Bank Deposit: 12229 - Xpress Bill Pay - Clearing	857.58		12,373.35
12/10/2024	DEP	Bank Deposit: 12230 - Xpress Bill Pay - Clearing	2,827.67		13,230.93
12/10/2024	DEP	Bank Deposit: 12231 - Xpress Bill Pay - Clearing	1,840.71		16,058.60
12/10/2024	DEP	Bank Deposit: 12232 - Xpress Bill Pay - Clearing	75.00		17,899.31
12/11/2024	DEP	Bank Deposit: 12243 - Xpress Bill Pay - Clearing	346.93		17,974.31
12/11/2024	DEP	Bank Deposit: 12244 - Xpress Bill Pay - Clearing	2,121.08		18,321.24
12/11/2024	DEP	Bank Deposit: 12245 - Xpress Bill Pay - Clearing	971.68		20,442.32
12/11/2024	DEP	Bank Deposit: 12246 - Xpress Bill Pay - Clearing	471.29		21,414.00
12/12/2024	DEP	Bank Deposit: 12248 - Xpress Bill Pay - Clearing	280.76		21,885.29
12/12/2024	DEP	Bank Deposit: 12249 - Xpress Bill Pay - Clearing	933.33		22,166.05
12/12/2024	DEP	Bank Deposit: 12250 - Xpress Bill Pay - Clearing	255.28		23,099.38
12/12/2024	DEP	Bank Deposit: 12251 - Xpress Bill Pay - Clearing	208.94		23,354.66
12/13/2024	BKTR	Bank Transfer to Operations - PNC		21,885.29	23,563.60
12/13/2024	DEP	Bank Deposit: 12254 - Xpress Bill Pay - Clearing	525.72		1,678.31
12/13/2024	DEP	Bank Deposit: 12255 - Xpress Bill Pay - Clearing	974.09		2,204.03
12/13/2024	DEP	Bank Deposit: 12256 - Xpress Bill Pay - Clearing	530.12		3,178.12
12/13/2024	DEP	Bank Deposit: 12257 - Xpress Bill Pay - Clearing	117.29		3,708.24
12/14/2024	DEP	Bank Deposit: 12259 - Xpress Bill Pay - Clearing	202.87		3,825.53
12/15/2024	DEP	Bank Deposit: 12261 - Xpress Bill Pay - Clearing	587.22		4,028.40
					4,615.62

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

Account					Balance
Date	Code	Description	Debit	Credit	
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					
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					
			Budgeted Amount:		\$2,094.54
			Budget Balance:		(\$2,094.54)
10107 - WIFA Interest					
12/31/2024	JE	649 - WIFA Loan Interest & Fees	16,946.34		\$3,457.55
			\$16,946.34		20,403.89
					\$20,403.89
			Budgeted Amount:		\$0.00
			Budget Balance:		(\$20,403.89)