Pine-Strawberry Water Improvement District

Treasurer's Report For The

February 21, 2019 Board Meeting

The following reports are provided with financial information through January 31, 2019

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- **Profit & Loss Statement (1 Page)**
- **Cash Position Report (1 Page)**
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- **Budget vs Actual Report (1 Page)**
- **PSWID Capital Projects Report (1 Page)**
- **WIFA Commitment Report (1 Page)**
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- **Water Usage Revenue Increase Resulting from 7/1/2016 Tier Changes (1 Page)**
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PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE BALANCE SHEET - ACCRUAL BASIS
FOR THE SEVEN MONTHS ENDED JANUARY 2018 AND 2019

	1/31/2018		1/31/2019	
ASSETS				
Current Assets				
Cash In Bank - BBVA Compass Revenue Fund (Operations)		$517,993.42		$893,198.53
Cash In Bank - BBVA Compass Restricted Customer Deposits		195,936.38		216,560.83
Cash In Bank - BBVA Compass Impact Fee Account		38,056.98		58,056.98
Cash In Bank - BBVA Compass Maintenance Reserve Fund		250,000.00		250,000.00
Cash In Bank - Chase Bank Gila County Warrant Account		160,260.61		88,365.76
Cash In Bank - BBVA WIFA Operations		0.00		25,559.84
Cash In Bank - BBVA WIFA Reserve Fund		0.00		126,212.95
Petty Cash and Cash Drawer		600.00		400.00
Total Checking and Cash		$1,162,847.39		$1,658,354.89
Accounts Receivable				
Accounts Receivable - PSWID - Less Allowance for Bad Debts		$98,399.61		102,719.05
Property Tax Receivable-Gila County		5,314.30		8,980.55
Unbilled Water Fees		0.00		0.00
Employee Payroll Advance		0.00		0.00
Total Accounts Receivable		103,713.91		111,699.60
Total Current Assets		$1,266,561.30		$1,770,054.49
Fixed Assets				
Inventory - Parts In Warehouse		$87,656.75		$77,353.00
Infrastructure, Land & Buildings Acquired BUI	$2,115,583.77		$2,115,583.77	
Infrastructure, Land & Buildings After Purchase	3,708,337.51		4,122,374.31	
Infrastructure, WIFA Infrastructure Projects	0.00		658,524.48	
Less: Accumulated Depreciation - WIFA Projects	0.00		-4,666.26	
Less: Accumulated Depreciation	-2,403,896.54		-2,726,399.61	
		$3,420,024.74		$4,165,416.69
Construction In Progress - District		187,421.75		33,500.00
Construction In Progress - WIFA		0.00		1,342,711.19
Total Fixed Assets		$3,695,103.24		$5,618,980.88
Other Assets				
Acquired Costs - Excess Goodwill-Net of Amortization		$987,700.56		$956,261.56
Nexus Grant Receivable		0.00		0.00
Prepaid Contract Services and Expenses		61,998.16		40,308.02
Security Deposit - Admin Building Lease		699.60		699.60
Total Other Assets		$1,050,398.32		$997,269.18
TOTAL ASSETS		$6,012,062.86		$8,386,304.55
LIABILITIES AND EQUITY				
Current Liabilities				
Accounts Payable		$34,454.54		$205,813.48
Accrued Payroll		581.83		0.00
Compensated PTO		0.00		16,733.97
Credit Card Payable		0.00		3,396.04
Sales Tax Payable		10,910.49		13,866.63
Refundable Customer Deposits		195,919.16		216,410.83
Accrued Interest		18,975.88		16,624.34
Total Current Liabilities		$260,841.90		$472,845.29
Long Term Liabilities				
BBVA Compass Bank		$5,539,559.00		$4,890,625.00
WIFA Note Payable		0.00		1,332,376.55
Total Notes Payable		5,539,559.00		6,223,001.55
TOTAL LIABILITIES		$5,800,400.90		$6,695,846.84
EQUITY				
Prior Period Restatement	(667,774.43)		(667,774.43)	
Revenues over Expenses 6/30/17 & 6/30/18	534,757.72		1,816,569.58	
Net Income	344,678.67		541,662.56	
TOTAL EQUITY		211,661.96		1,690,457.71
TOTAL LIABILITIES & EQUITY		$6,012,062.86		$8,386,304.55

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS
FOR THE SEVEN MONTHS ENDED JANUARY 2018 AND 2019

INCOME		1/31/2018		1/31/2019	Notes
Revenues					
Water Fees		$1,129,746.06		$1,106,823.86	
Property Tax Levy		476,006.75		498,248.15	
Other Water Fees		26,450.00		36,500.15	
Miscellaneous Fees		10,030.49	2	10,537.22	
TOTAL REVENUE		$1,642,233.30		$1,652,109.38	
EXPENSES					
Administrative Labor	$121,488.97		$110,438.17		
Administrative Labor Burden	12,147.54		31,901.73		
Administrative Office Expenses	34,718.80		39,784.68		
Outside Source Fees	28,907.27		20,459.51		
Other Administrative Expenses	33,537.92		37,624.28		
ADMINISTRATIVE EXPENSES		$230,800.50		$240,208.37	
Board of Directors Expense		81,394.19		$54,924.89	1
Depreciation & Amortization- Administrative		19,070.75		19,358.72	
TOTAL ADMINISTRATIVE EXPENSES		$331,265.44		$314,491.98	
OPERATIONS EXPENSES					
Contract Services - Field	$441,703.76		$0.00		
Outside Services	21,395.92		27,892.05		
Field Labor	46,663.95		176,776.02		
Field Labor Burden	15,303.20		59,787.83		
Existing Sites Wells & Pumps	102,810.48		113,062.70		
Field Office Expenses	14,375.42		15,264.48		
Field Tools & Supplies	0.00		23,010.94		
Field Vehicle & Equipment	11,268.25		34,620.01		
Parts Water Structures	15,906.83		65,742.74		
OPERATIONS EXPENSES		$669,427.81		$516,156.77	
Depreciation		165,219.61		205,939.03	
TOTAL OPERATIONS EXPENSES		$834,647.42		$722,095.80	
TOTAL EXPENSES		$1,165,912.86		$1,036,587.78	
NET INCOME		$476,320.44		$615,521.60	
OTHER INCOME/EXPENSE					
Other Income - WIFA Grant	$0.00		$43,296.79		
Other Income - APS Rebates	0.00		1,650.00		
Other Income - Accounting Credit	707.80		811.93		
Other Income - Interest	448.98		1,686.54		
TOTAL OTHER INCOME		$1,156.78		$47,445.26	
WIFA Interest & Finance Fees	$0.00		$3,601.50		
Compass Bank Interest & Finance Fees	132,798.55		117,702.80		
TOTAL OTHER EXPENSES		$132,798.55		$121,304.30	
TOTAL OTHER INCOME & EXPENSE		-$131,641.77		-$73,859.04	
NET INCOME		$344,678.67		$541,662.56	

1. *C/Y Board of Directors includes Audit of $18,200, Legal Fees of $20,475.00, Litigation Legal Fees of $13,072.50 and BOD Insurance.*

Pine-Strawberry Water Improvement District

Cash Position as of January 31, 2019 - Based on the Budget Report

	Monthly Cash In	Monthly Cash Out	Monthly Net	Budget Net Cash Position @ Month-End	Notes
Year End 2012/2013				$226,183	
Year End 2013/2014	$2,730,192	$2,636,353	$93,839	$320,022	
Year End 2014/2015	$2,554,835	$2,305,169	$249,666	$569,688	
Year End 2015/2016	$2,593,499	$2,384,050	$209,448	$779,136	
Year FY 2016/2017	$2,952,970	$2,717,669	$2,353	$689,539	
Year FY 2017/2018	$2,908,297	$3,134,609	-$226,312	$463,227	
July	$685,468	$354,603	$330,865	$330,865	
August	$376,977	$313,842	$63,135	$394,000	
September	$630,729	$414,947	$215,782	$609,782	
October	$700,366	$628,338	$72,028	$681,810	
November	$493,867	$613,801	($119,934)	$561,876	
December	$644,037	$329,899	$314,138	$876,014	
January	$446,985	$509,496	($62,511)	$813,503	1
February					
March					
April					
May					
June					
YTD 2018/2019	$3,978,429	$3,164,926	$813,503	$1,276,730	

Bank Account Presentation

Reconciled Statement Balances	Beginning	Ending	
CB-Revenue Fund(Operations)	$1,086,678.33	$893,348.53	
CB-WIFA Operations	$25,559.84	$25,559.84	
Chase Bank - Warrant Account	$70,653.40	$88,365.76	
Compass Bank - Impact Fees	$56,056.98	$58,056.98	
Non-Restricted Account Balances	$1,238,948.55	$1,065,331.11	2
CB-Maintenance Reserve Fund	$250,000.00	$250,000.00	
Compass Bank - Security Deposit	$215,210.93	$216,560.83	
CB - WIFA Reserve Account	$100,970.36	$126,212.95	
Restricted Account Balances	$566,181.29	$592,773.78	
Total Reconciled Balances	$1,805,129.84	$1,658,104.89	

Bank Statement Balances	Beginning	Ending	
CB-Revenue Fund(Operations)	$1,100,507.97	$922,628.64	
CB-WIFA Operations	$73,409.44	$35,358.29	
Chase Bank - Warrant Account	$70,653.40	$88,365.76	
Compass Bank - Impact Fees	$56,056.98	$58,056.98	
Non-Restricted Account Balances	$1,300,627.79	$1,104,409.67	2
CB-Maintenance Reserve Fund	$250,000.00	$250,000.00	
Compass Bank - Security Deposit	$215,515.95	$216,879.86	
CB - WIFA Reserve Account	$100,970.36	$126,212.95	
Restricted Account Balances	$566,486.31	$593,092.81	
Total Statement Balances	$1,867,114.10	$1,697,502.48	

Notes:

(1) Cash In: *Revenues from Water, Misc. Fees, Property Tax Levy, Sales Tax Collected*

Cash Out: *Contract Services, Admin, BOD Expenses, Operations, Sales Tax Paid, Loan Payment & Capital*

Non-restricted Accounts: *Operations, Warrant, & Impact*

Balance Forward *Balance forward is the Cash Carryforward Accounts from the Budget Report*

(2) Funds in the non-restricted account balances includes the $250,000 reserve fund carryover from June 30, 2018.

Pine-Strawberry Water Improvement District

Fiscal Year Credit Card Activity as of January 31, 2019

Compass Bank Credit Card Account	Date	For	Authorized By	Current Charges	Payments	Ending
Bill Johnson Equipment	7/13/2018	Field Equipment	CE	$961.18		$961.18
Grainger	7/17/2018	Field Supplies	CE	$1,717.27		$2,678.45
AZ MVD	7/18/2018	License Renewal	CE	$83.02		$2,761.47
AZ MVD	7/18/2018	License Renewal	CE	$57.16		$2,818.63
GoDaddy.com	7/18/2018	New Website Updates	CE	$1,142.70		$3,961.33
Balance Due 7/31/18						$3,961.33
Grainger	8/1/2018	Field Supplies	CE	$187.13		$4,148.46
Enterprise	8/13/2018	Vehicle Rental	CE	$1,178.99		$5,327.45
E-Pay Compass Bank	8/21/2018	Payment	CE		$4,148.46	$1,178.99
Amazon	8/22/2018	Field Supplies	CE	$26.99		$1,205.98
Central Arizona Supply	8/31/2018	Field Supplies	CE	$913.03		$2,119.01
Balance Due 8/31/18						$2,119.01
Grainger	9/3/2018	Field Supplies-Return	CE		$146.47	$1,972.54
Four Seasons Motor Sports	9/5/2018	Polaris Repairs	CE	$ 359.20		$2,331.74
Central Arizona Supply	9/12/2018	Field Supplies	CE	2,368.49		$4,700.23
E-Pay Compass Bank	9/25/2018				4,700.23	$0.00
Balance Due 9/30/18						$0.00
Grainger	10/1/2018	Rain gear/supplies	CE	$1,029.45		$1,029.45
Grainger	10/3/2018	Rain bibs	CE	$42.93		$1,072.38
ADOT MVD	10/5/2018	2005 Chevy	CE	$68.63		$1,141.01
ADOT MVD	10/5/2018	2002 Ford	CE	$79.12		$1,220.13
ADOT MVD	10/5/2018	2002 Ford	CE	$80.98		$1,301.11
ADOT MVD	10/5/2018	2009 Chevy	CE	123.98		$1,425.09
Grainger	10/16/2018	Jackets	CE	$180.44		$1,605.53
E-Pay Compass Bank	10/23/2018	Payment	CE		$1,425.09	$180.44
American Water Works	10/24/2018	Annual Dues	CE	$211.00		$391.44
American Water Works	10/24/2018	Water Certifications	CE	$139.50		$530.94
Amazon	10/25/2018	Projector	CE	$746.19		$1,277.13
Auto Nation	10/27/2018	2018 Ford Bedliner	CE	$317.01		$1,594.14
Balance Due 10/31/18						$1,594.14
Unique Sound & Security	11/5/2018	2018 Ford Items	CE	$1,509.06		$3,103.20
Enterprise Rental	11/5/2018	Cato-Repair Rental	CE	$713.14		$3,816.34
E-Pay Compass Bank	11/30/2018	Payment			$3,816.34	$0.00
Bridgestone American	11/20/2018	Ford 350 Tires	CE	$1,389.40		$1,389.40
Campaigner - November	11/24/2018	Customer Email	CE	$20.27		$1,409.67
Compaigner - 1 Year Renewal	11/26/2018	Customer Email	CE	$219.78		$1,629.45
Balance Due 11/30/18						$1,629.45
E-Pay Compass Bank	12/27/2018	Payment			$1,629.45	$0.00
Balance Due 12/31/18						$0.00
Amazon	1/1/2019	Plastic Name Holders	CE	$37.83		$37.83
Bandits Restaurant	1/18/2019	Lunch DM & 3 Board	CE	$53.99		$91.82
Unique Sound & Security	1/19/2019	Lights & Security New F350	CE	$1,892.10		$1,983.92
Amazon	1/25/2019	Pumps/Wacker	CE	$1,449.95		$3,433.87
E-Pay Compass Bank	1/25/2019				$37.83	$3,396.04
Balance Due 1/31/19						$3,396.04

The District has a credit card account that has one card in the name of District Manager but can be used when payment by check or charge account is not available. For this fiscal year, when the credit card is used, it is paid by the due date.

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT

Budget Report (ACCRUAL BASIS)

Revenue (Cash In)	Approved FY 18/19	Fiscal Year to Date Thru 1/31/2019 Revised Budget	Current Month	Actual	Surplus/Shortfall
Cash Carry Forward - Reserve Fund	$250,000	$250,000	$250,000	$250,000	$0
Capital Project Carry Forward	$100,000	$302,362	$302,362	$302,362	$0
Deferred Debt Repayment Carry Forward	$200,000	$200,000	$200,000	$200,000	$0
SUBTOTAL: CARRY OVER	$550,000	$752,362	$752,362	$752,362	$0
Property Tax Levies	$768,532	$768,532	$448,310	$499,935	$51,625
Customer Sales	$2,075,625	$2,075,625	$1,210,781	$1,106,824	($103,957)
Miscellaneous Revenues	$75,000	$75,000	$43,750	$47,037	$3,287
WIFA Funding	$2,750,000	$3,547,638	$1,604,167	$1,494,034	($110,133)
Potential Grants/Non-Revenue Funds	$1,000,000	$0	$0	$0	$0
Sales Tax on Revenues	$140,000	$140,000	$81,667	$78,238	($3,429)
SUBTOTAL: CASH IN FLOWS	$6,809,157	$6,606,795	$3,388,675	$3,226,068	($162,607)
TOTAL REVENUE	$7,359,157	$7,359,157	$4,141,037	$3,978,430	($162,607)

Expenses (Cash Out)					
Operations	$376,000	$376,000	$219,333	$182,468	($36,865)
Field Labor & Burden	$580,000	$580,000	$338,333	$236,564	($101,769)
Admin	$550,000	$550,000	$320,833	$240,208	($80,625)
Board (legal Fees and Advertising)	$60,000	$60,000	$35,000	$54,925	$19,925
Capital project/Repair	$215,357	$256,749	$125,625	($2,466)	($128,091)
Infrastructure Repairs	$90,000	$90,000	$52,500	$140,610	$88,110
Equipment Replacement	$200,000	$200,000	$116,667	$61,860	($54,807)
WIFA Funding - Capital Projects	$2,750,000	$3,547,638	$1,604,167	$1,420,191	($183,976)
Additional Potential Grants/Non-Revenue Funds	$1,000,000	$0	$0	$0	$0
Debt Service/Loan-Compass Bank	$450,000	$450,000	$262,500	$322,514	$60,014
Debt Service/Loan-Compass Bank-Addional Principal	$350,000	$400,000	$100,000	$100,000	$0
Debt Service/Loan-Loan Reserve WIFA	$0	$100,970	$50,970	$76,213	$25,243
Debt Service/Loan-WIFA Interest Only	$157,800	$157,800	$92,050	$3,602	($88,448)
Deferred Debt Repayment Carry Forward	$190,000	$200,000	$200,000	$250,000	$50,000
Sales Tax on Revenues	$140,000	$140,000	$81,667	$78,238	($3,429)
SUBTOTAL: OPERATIONS & CAPITAL EXPENSES	$7,109,157	$7,109,157	$3,599,645	$3,164,927	($434,718)
TOTAL CASH OUTFLOWS	$7,109,157	$7,109,157	$3,599,645	$3,164,927	($434,718)
Cash Carry Forward - Reserve Fund	$250,000	$250,000		$250,000	$0
	$250,000	$250,000		$250,000	$0
TOTAL EXPENSES INCLUDING RESERVES	$7,359,157	$7,359,157	$3,599,645	$3,414,927	($434,718)
Net Operating Surplus (Shortfall) as of 1/31/2019					$272,111
Net Cash Position at Month End				$813,503	

1. *Capital projects carry forward to FY 2018-2019*
2. *Deferred debt repayment carry forward*
3. *Property tax levies under budget due to timing of tax payments*
4. *WIFA funding under budget as no funds received in current month*
5. *WIFA costs under budget due to completed projects in June & July*

PSWID FY 2018/19 Capital Projects Report
Fiscal Year June 30, 2019 Thru January 31, 2019

	Approved FY19 CIP Program Budget	CIP Program Budget Changes	Revised 2019 CIP Program Budget	PRIOR YEAR 18 WIP	Adjusted FY19 CIP Program Budget	FY19 Costs to Date	Current FY19 CIP Commitment	Notes
WIFA Technical Assistance Grant	$35,000.00	$33,500.00	$68,500.00	$35,966.00	$33,500.00	$0.00	$7,740.50	1
Capital Projects Carryover to FY 18/19 (Uncommited Funds)	$302,362.00	-$45,613.00	$256,749.00	$0.00	$256,749.00	$0.00	$256,749.00	2
FY 18/19 CAPITAL PROJECTS INCLUDING GRANTS	$337,362.00	-$12,113.00	$325,249.00	$35,966.00	$290,249.00	$0.00	$264,489.50	

1. *All costs in 2018/2019 will be reimbursed by the WIFA TAG Grant*
2. *Budget change approved by the Board*

WIFA FUNDING & COMMITMENT SCHEDULE
January 31, 2019

DATE	DISBURSEMENT REQUEST #	GRANT AMOUNT	LOAN AMOUNT	TOTAL FUNDING	DESIGN & ENGINEERING	CONSTRUCTION	INSPECTION & CONSTRUTION MGMT	FINANCIAL ADVISOR	PROJECT OFFICER	TOTAL TO DATE
February 9, 2018		500,000.00	7,500,000.00	8,000,000.00	900,000.00	6,290,000.00	600,000.00	50,000.00	160,000.00	8,000,000.00
February 21, 2018	1	55,871.07		55,871.07	55,871.07	0.00	0.00			55,871.07
Balance Remaining		444,128.93	7,500,000.00	7,944,128.93	844,128.93	6,290,000.00	600,000.00	50,000.00	160,000.00	7,944,128.93
April 10, 2018	2	114,294.63	0.00	114,294.63	14,864.85	90,195.16	9,234.62			114,294.63
Balance Remaining		329,834.30	7,500,000.00	7,829,834.30	829,264.08	6,199,804.84	590,765.38	50,000.00	160,000.00	7,829,834.30
May 14, 2018	3	61,356.35	0.00	61,356.35	5,087.50	51,738.30	4,530.55			61,356.35
Balance Remaining		268,477.95	7,500,000.00	7,768,477.95	824,176.58	6,148,066.54	586,234.83	50,000.00	160,000.00	7,768,477.95
June 12, 2018	4	225,181.16	0.00	225,181.16	61,057.55	160,021.60	4,102.01			225,181.16
Balance Remaining		43,296.79	7,500,000.00	7,543,296.79	763,119.03	5,988,044.94	582,132.82	50,000.00	160,000.00	7,543,296.79
Total Funds 6/18		456,703.21			136,880.97	301,955.06	17,867.18			456,703.21
Balance Forward FYE 6/30/2018		43,296.79	7,500,000.00	7,543,296.79	763,119.03	5,988,044.94	582,132.82	50,000.00	160,000.00	7,543,296.79
July 15, 2018	5	43,296.79	81,044.22	124,341.01	16,894.99	94,226.40	13,219.62			124,341.01
Balance Remaining		0.00	7,418,955.78	7,418,955.78	746,224.04	5,893,818.54	568,913.20	50,000.00	160,000.00	7,418,955.78
August 15, 2018	6		44,355.31	44,355.31	11,157.55	26,505.60	6,692.16			44,355.31
Balance Remaining		0.00	7,374,600.47	7,374,600.47	735,066.49	5,867,312.94	562,221.04	50,000.00	160,000.00	7,374,600.47
August 31, 2018	7		156,447.26	156,447.26	43,445.56	107,784.90	5,216.80			156,447.26
Balance Remaining		0.00	7,218,153.21	7,218,153.21	691,620.93	5,759,528.04	557,004.24	50,000.00	160,000.00	7,218,153.21
						210,000.00		-50,000.00	-160,000.00	0.00
September 30, 2018	8		252,453.95	252,453.95	9,551.00	224,086.05	18,816.90			252,453.95
Balance Remaining		0.00	6,965,699.26	6,965,699.26	682,069.93	5,745,441.99	538,187.34	0.00	0.00	6,965,699.26
October 31, 2018	9		262,455.71	262,455.71	7,476.59	241,717.85	13,261.27			262,455.71
Balance Remaining			6,703,243.55	6,703,243.55	674,593.34	5,503,724.14	524,926.07			6,703,243.55
November 30, 2018	10		345,243.85	345,243.85	8,256.25	320,049.90	16,937.70			345,243.85
Balance Remaining			6,357,999.70	6,357,999.70	666,337.09	5,183,674.24	507,988.37			6,357,999.70
December 31, 2018	11		190,376.25	190,376.25	120.00	180,577.80	9,678.45			190,376.25
Balance Remaining			6,167,623.45	6,167,623.45	666,217.09	5,003,096.44	498,309.92			6,167,623.45
January 28, 2019	12		116,511.25	116,511.25	0.00	116,511.25	0.00			116,511.25
Balance Remaining			6,051,112.20	6,051,112.20	666,217.09	4,886,585.19	498,309.92			6,051,112.20
January 31, 2019	13		52,347.87	52,347.85	692.50	44,801.54	6,853.83			52,347.87
Balance Remaining			5,998,764.33	5,998,764.35	665,524.59	4,841,783.65	491,456.09			5,998,764.33

Funding Budget F/Y 19	2,750,000.00
Potential Grant Funds	797,638.00
TOTAL WIFA Funding	3,547,638.00
Funding F/Y 2019 - Disbursement Requests 5-13	1,544,532.46
Pinewood Haven/Rim Vista GPM Contract	642,216.90
Canyon Tanks 1	705,277.00
Portal 2 & 3 Tank Rehabilitation	526,176.50
Owner Contingencies for Unforeseen Costs	0.00
Total Commitment F/Y 19	1,873,670.40
Remaining WIFA F/Y 19 Funds Available	129,435.14

WIFA PSWID Funding Program FY18 thru FY22

Fiscal Year to Date Thru January 2019

Uses by Budget Item	BUDGET	APPROVED MODIFICATIONS	APPROVED BUDGET	REMAINING BALANCE FORWARD	Disburst 7	REMAINING BALANCE	Disburst 8	REMAINING BALANCE	Disburst 9	REMAINING BALANCE	Disburst 10	REMAINING BALANCE	Disburst 11	REMAINING BALANCE
Planning	$0.00					$0.00								
Design & Engineering	$900,000.00		$900,000.00	$735,066.49	$43,445.56	$691,620.93	$9,551.00	$682,069.93	$7,476.59	$674,593.34	$8,256.25	$666,337.09	$120.00	$666,217.09
Legal/Debt Authorization	$0.00													
Financial Advisor	$50,000.00	-$50,000.00	$0.00											
Land/System Acquisitions	$0.00													
Equipment/Materials	$0.00													
Construction/Installation/Improvement	$6,290,000.00	$210,000.00	$6,500,000.00	$6,077,312.94	$107,784.90	$5,969,528.04	$224,086.05	$5,745,441.99	$241,717.85	$5,503,724.14	$320,049.90	$5,183,674.24	$180,577.80	$5,003,096.44
Inspection & Construction Management	$600,000.00		$600,000.00	$562,221.04	$5,216.80	$557,004.24	$18,816.90	$538,187.34	$13,261.27	$524,926.07	$16,937.70	$507,988.37	$9,678.45	$498,309.92
Project Officer	$160,000.00	-$160,000.00	$0.00											
Administration	$0.00													
Staff Training	$0.00													
Capitalized Interest	$0.00													
Refinance Loan	$0.00													
Other	$0.00													
Total Budget	$8,000,000.00	$0.00	$8,000,000.00	$7,374,600.47	$156,447.26	$7,218,153.21	$252,453.95	$6,965,699.26	$262,455.71	$6,703,243.55	$345,243.85	$6,357,999.70	$190,376.25	$6,167,623.45

PROJECT NUMBER	PSWID CIP PROGRAM FY18 THRU FY22 PROJECT NAME	TYPE	PHASE	Approved Project Cost	APPROVED MODIFICATIONS	APPROVED MODIFIED PROJECT COST	REMAINING BALANCE FORWARD	Disburst 7	REMAINING BALANCE	Disburst 8	REMAINING BALANCE	Disburst 9	REMAINING BALANCE	Disburst 10	REMAINING BALANCE	Disburst 11	REMAINING BALANCE
920283-18-02	Circle Drive Waterline Replacement - Completed	Pipe	1	$270,543.00	-$74,006.10	$196,536.90	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-03	Whispering Pines (Size 6") - HOLD	Pipe	2.1	$256,289.00		$256,289.00	$249,677.00		$249,677.00		$249,677.00		$249,677.00		$249,677.00		$249,677.00
920283-18-04	Pine Creek 4" Waterline Replace - Completed	Pipe	2.1	$141,062.00	$5,123.08	$146,185.08	$123,769.00	$112,454.90	$11,314.10	$8,564.25	$2,749.85	$648.35	$2,101.50	$7,224.58	$60.00	$60.00	$0.00
920283-18-05	Pinewood Haven/Rim Vista Waterline Replacement -In Process	Pipe	2.1	$285,093.00	$519,907.00	$805,000.00	$793,088.26	$1,680.00	$791,408.26	$60.00	$791,348.26	$3,406.59	$787,941.67	$5,041.25	$782,900.42		$782,900.42
	Rim Vista Combined with Pinewood Haven	Pipe	2.2	$305,546.00	-$305,546.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-06	Cool Pines Est Pipe Upgrade Phase A/Water Tank Rd 100K	Pipe	2.2	$411,290.00	$91,650.00	$502,940.00	$502,940.00	$25,280.00	$477,660.00	$3,280.00	$474,380.00	$2,480.00	$471,900.00	$1,580.00	$470,320.00		$470,320.00
920283-18-07	Strawberry Ranch 2 & Strawberry Knolls 2 - Completed	Pipe	2.2	$343,640.00	$706,360.00	$1,050,000.00	$1,023,733.30	$9,535.56	$1,014,197.74	$218,431.80	$795,765.94	$242,029.50	$553,736.44	$320,709.90	$233,026.54	$180,637.80	$52,388.74
920283-18-08	Tall Pines Pipeline Upgrade Phase A	Pipe	2.2	$458,370.00		$458,370.00	$458,370.00		$458,370.00	$720.00	$457,650.00		$457,650.00		$457,650.00		$457,650.00
920283-18-09	Tall Pines Pipeline Upgrade Phases B&C (McClendon Effect)	Pipe	3	$1,279,410.00		$1,279,410.00	$1,279,410.00		$1,279,410.00		$1,279,410.00		$1,279,410.00		$1,279,410.00		$1,279,410.00
920283-18-10	Portal 3 Tank Rehabilitation - Combined with Portal 2	Pipe	3	$363,104.00	-$363,104.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-11	Spruce Drive Waterline Replacement	Pipe	3	$115,500.00		$115,500.00	$115,500.00		$115,500.00		$115,500.00		$115,500.00		$115,500.00		$115,500.00
920283-18-12	Strawberry Hollow Waterline Replacement	Pipe	3	$1,565,080.00	-$1,565,080.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
	Waterline Projects Total			$5,794,927.00	-$984,696.02	$4,810,230.98	$4,546,487.56	$148,950.46	$4,397,537.10	$231,056.05	$4,166,481.05	$248,564.44	$3,917,916.61	$334,555.73	$3,583,360.88	$180,697.80	$3,402,663.08
920283-18-01	Strawberry View 1 Tank Replacement 20K - Completed	Tank	1	$154,000.00	$161,802.50	$315,802.50	$720.00	$540.00	$180.00	$180.00	$0.00		$0.00		$0.00		$0.00
920283-18-13	Canyon Tank 1 Replacement	Tank	2	$160,000.00	$220,000.00	$380,000.00	$380,000.00	$1,080.00	$378,920.00		$378,920.00		$378,920.00		$378,920.00		$378,920.00
920283-18-14	Canyon Tank 2 Rehabilitation	Tank	2	$110,000.00	$220,000.00	$330,000.00	$330,000.00		$330,000.00		$330,000.00		$330,000.00		$330,000.00		$330,000.00
920283-18-15	Brookview Terrace	Tank	2	$84,500.00		$84,500.00	$84,500.00		$84,500.00		$84,500.00		$84,500.00		$84,500.00		$84,500.00
920283-18-16	Portal 2/Portal 3 Tank Rehabilitations - 100K	Tank	2	$91,650.00	$589,307.52	$680,957.52	$680,957.52		$680,957.52		$680,957.52	$660.00	$680,297.52		$680,297.52		$680,297.52
920283-18-17	Water Tank Road 100K - Moved to Cool Pines Phase A	Tank	2	$91,650.00	-$91,650.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-18	Strawberry Creek Foothills	Tank	2	$91,650.00		$91,650.00	$91,650.00		$91,650.00		$91,650.00		$91,650.00		$91,650.00		$91,650.00
	Tank Projects Total			$783,450.00	$1,099,460.02	$1,882,910.02	$1,567,827.52	$1,620.00	$1,566,207.52	$180.00	$1,566,027.52	$660.00	$1,565,367.52	$0.00	$1,565,367.52	$0.00	$1,565,367.52
920283-18-19	Brookview Terrace - Track A	Booster	1	$67,275.00		$67,275.00	$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00
920283-18-20	Hardscrabble Mesa	Booster	1	$81,144.00		$81,144.00	$81,144.00		$81,144.00		$81,144.00		$81,144.00		$81,144.00		$81,144.00
920283-18-21	Hwy 87 & Pine Creek	Booster	1	$67,275.00		$67,275.00	$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00
920283-18-22	Pine Mtn Acres - Lot 7	Booster	1	$67,275.00		$67,275.00	$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00
920283-18-23	Pine Ranch 2 - Lot 25	Booster	1	$81,144.00		$81,144.00	$81,144.00	$660.00	$80,484.00		$80,484.00		$80,484.00		$80,484.00		$80,484.00
920283-18-24	Pine Valley Homesites - Lot 109	Booster	1	$67,275.00		$67,275.00	$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00
920283-18-25	Portal 2 - Lot 178	Booster	1	$81,144.00		$81,144.00	$81,144.00		$81,144.00		$81,144.00		$81,144.00		$81,144.00		$81,144.00
920283-18-26	Portal 2 Common Area - Next to Lot 166	Booster	1	$81,144.00		$81,144.00	$81,144.00		$81,144.00		$81,144.00		$81,144.00		$81,144.00		$81,144.00
920283-18-27	Strawberry Hollow #3	Booster	1	$67,275.00		$67,275.00	$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00
920283-18-28	Strawberry Knolls 2 - Lot 138	Booster	1	$67,275.00		$67,275.00	$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00
920283-18-29	Strawberry Mtn Shawdows 1 - Lot 25	Booster	1	$67,275.00		$67,275.00	$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00
920283-18-30	Strawberry Ranch 2 - Track D	Booster	1	$67,275.00		$67,275.00	$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00		$67,275.00
920283-18-31	Strawberry Ranch 5 - Track C	Booster	1	$81,144.00		$81,144.00	$81,144.00		$81,144.00		$81,144.00		$81,144.00		$81,144.00		$81,144.00
	Strawberry View 1 - Lot 59 - Included in Tank Project	Booster	1	$81,144.00	-$81,144.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
	Magnolia/Ralls - Installed with Nexus Grant	VFD	1	$33,620.00	-$33,620.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
	Milk Ranch Well #2 - Installed with Nexus Grant	VFD	1	$33,620.00	-$33,620.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
	Pine Crest - Lot 25 - Installed with Nexus Grant	VFD	1	$33,620.00	-$33,620.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
	Portal 3 - Lot 97 WSA - Installed with Nexus Grant	VFD	1	$33,620.00	-$33,620.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
	Strawberry Hollow - Installed with Nexus Grant	VFD	1	$33,620.00	-$33,620.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
	Strawberry Hollow (Old PSWID SH3)-Installed w/Nexus Grant	VFD	1	$33,620.00	-$33,620.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
	Strawberry Hollow Intertie (New SH 3)-Installed w/Nexus Grant	VFD	1	$33,620.00	-$33,620.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
	Strawberry Ranch 5 - Track C - Already has VFD	VFD	1	$33,620.00	-$33,620.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
	Strawberry View 1 - Lot 59 - Included in Tank Project	VFD	1	$33,620.00	-$33,620.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00

WIFA PSWID Funding Program FY18 thru FY22

Fiscal Year to Date Thru January 2019

	Uses by Budget Item			BUDGET	APPROVED MODIFICATIONS	APPROVED BUDGET	REMAINING BALANCE FORWARD	Disburst 7	REMAINING BALANCE	Disburst 8	REMAINING BALANCE	Disburst 9	REMAINING BALANCE	Disburst 10	REMAINING BALANCE	Disburst 11	REMAINING BALANCE
920283-18-32	White Oaks Glen 1 - Parcel 76E (WSA)	VFD	1	$33,620.00		$33,620.00	$33,620.00		$33,620.00		$33,620.00		$33,620.00		$33,620.00		$33,620.00
920283-18-33	White Oaks Glen 1 - Parcel 82 (WSA)	VFD	1	$33,620.00		$33,620.00	$33,620.00		$33,620.00		$33,620.00		$33,620.00		$33,620.00		$33,620.00
	Total VFD-Booster Pump Projects			$1,394,884.00	-$383,724.00	$1,011,160.00	$1,011,160.00	$660.00	$1,010,500.00	$0.00	$1,010,500.00		$1,010,500.00		$1,010,500.00		$1,010,500.00
920283-18-34	Milk Ranch Well 2	Well	2	$50,000.00		$50,000.00	$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00
920283-18-35	Pine Crest	Well	2	$50,000.00		$50,000.00	$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00
920283-18-36	Milk Ranch Well 1	Well	2	$60,000.00		$60,000.00	$60,000.00		$60,000.00		$60,000.00		$60,000.00		$60,000.00		$60,000.00
920283-18-37	Portal 3 - Lot 97 (WSA)	Well	3	$50,000.00		$50,000.00	$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00
	Strawberry Hollow 3 - District Rehabilitated 2017/18	Well	3	$50,000.00	-$50,000.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00		$0.00
920283-18-38	Strawberry Hollow (Old PSWID SH3)	Well	3	$50,000.00		$50,000.00	$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00
920283-18-39	White Oaks Glen 1 - Parcel 76E (WSA)	Well	3	$50,000.00		$50,000.00	$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00
920283-18-40	White Oaks Glen 1 - Parcel 82 (WSA)	Well	3	$50,000.00		$50,000.00	$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00		$50,000.00
	Well Rehabilitation Project Total			$410,000.00	-$50,000.00	$360,000.00	$360,000.00	$0.00	$360,000.00	$0.00	$360,000.00		$360,000.00		$360,000.00		$360,000.00
	Program & Construction Management			$375,750.00		$375,750.00	$366,775.39	$5,216.80	$341,529.66	$18,816.90	$322,712.76	$13,261.27	$309,451.49	-$4,232.73	$313,624.22	$9,678.45	$303,945.77
	Synergy Geomatics LLC & Hansen Engineering			$40,000.00		$40,000.00	$2,401.00		$2,401.00	$2,401.00	$0.00						
	WIFA TOTAL FUNDING DIFFERENCE			-$799,011.00		-$480,051.00	-$480,051.00		-$480,051.00		-$480,051.00		-$480,051.00		-$480,051.00		-$480,051.00
	TOTAL FUNDED PROJECTS			$8,000,000.00	-$318,960.00	$8,000,000.00	$7,374,600.47	$156,447.26	$7,198,124.28	$252,453.95	$6,945,670.33	$262,485.71	$6,683,184.62	$330,323.00	$6,352,861.62	$190,376.25	$6,162,485.37

JANUARY 2019
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WIFA PSWID CIP Program FY18 thru FY22

Fiscal Year to Date Thru June 2019

Project #	PSWID CIP PROGRAM FY18 THRU FY22 PROJECT NAME	Approved Project Budget	TYPE	PHASE	CIP Budget Adjustments	CIP Budget	Approved Budget Changes 8/18 & 12/31 & 1/19	CIP Revised Budget	Prior Year CIP Costs to Date	CIP Revised Budget	FY 18 Costs to Date	Total Costs to Date FY 2018	FY 18 CIP Remaining Budget	Total Costs to Date FY 2019	FY 22 CIP Remaining Funding Budget
	EUSI Program Management Fees	$375,750.00			$375,750.00	$375,750.00		$375,750.00		$375,750.00	$7,915.53	$7,915.53	$367,834.47	$20,604.64	$347,229.83
	Synergy Geomatics - Aerial Topography	$40,000.00				$40,000.00		$40,000.00		$40,000.00	$36,254.00	$36,254.00	$3,746.00	$3,746.00	$0.00
920283-18-02	Circle Drive Waterline Replacement - Completed	$270,543.00	Pipe	1		$270,543.00	-$74,006.10	$196,536.90	$25,770.42	$170,766.48	$170,766.48	$196,536.90	$0.00		$0.00
920283-18-03	Whispering Pines (Size 6")	$256,289.00	Pipe	2.1		$256,289.00		$256,289.00		$256,289.00	$6,612.00	$6,612.00	$249,677.00		$249,677.00
920283-18-04	Pine Creek 4" Waterline Replace - Completed	$141,062.00	Pipe	2.1		$141,062.00	$5,123.08	$146,185.08		$146,185.08	$16,776.01	$16,776.01	$129,409.07	$129,409.07	$0.00
920283-18-05	Pinewood Haven/Rim Vista Waterline Replacement -In Process	$285,093.00	Pipe	2.1		$285,093.00	$519,907.00	$805,000.00		$805,000.00	$5,955.87	$5,955.87	$799,044.13	$171,485.63	$627,558.50
	Rim Vista Combined with Pinewood Haven	$305,546.00	Pipe	2.2		$305,546.00	-$305,546.00	$0.00		$0.00	$5,955.87	$5,955.87	-$5,955.87	$0.00	-$5,955.87
920283-18-06	Cool Pines Est Pipe Upgrade Phase A/Water Tank Rd 100K	$411,290.00	Pipe	2.2		$411,290.00	$91,650.00	$502,940.00		$502,940.00	$0.00		$502,940.00	$32,620.00	$470,320.00
920283-18-07	Strawberry Ranch 2 & Strawberry Knolls 2 - In Progress	$343,640.00	Pipe	2.2		$343,640.00	$706,360.00	$1,050,000.00		$1,050,000.00	$16,971.14	$16,971.14	$1,033,028.86	$1,031,410.51	$1,618.35
920283-18-08	Tall Pines Pipeline Upgrade Phase A	$458,370.00	Pipe	2.2		$458,370.00		$458,370.00		$458,370.00	$0.00		$458,370.00	$780.00	$457,590.00
920283-18-09	Tall Pines Pipeline Upgrade Phases B&C (McClendon Effect)	$1,279,410.00	Pipe	3		$1,279,410.00		$1,279,410.00		$1,279,410.00	$0.00		$1,279,410.00		$1,279,410.00
	Portal 3 Tank Rehabilitation - Combined with Portal 2	$363,104.00	Pipe	3		$363,104.00	-$363,104.00	$0.00		$0.00	$0.00		$0.00	$0.00	$0.00
920283-18-11	Spruce Drive Waterline Replacement	$115,500.00	Pipe	3		$115,500.00		$115,500.00		$115,500.00	$0.00		$115,500.00		$115,500.00
920283-18-12	Strawberry Hollow Waterline Replacement	$1,565,080.00	Pipe	3		$1,565,080.00	-$1,565,080.00	$0.00		$0.00	$0.00		$0.00		$0.00
	Waterline Projects Total	$6,210,677.00			$0.00	$6,210,677.00	-$984,696.02	$5,225,980.98	$25,770.42	$5,200,210.56	$267,206.90	$292,977.32	$4,933,003.66	$1,390,055.85	$3,542,947.81
920283-18-01	Strawberry View 1 Tank Replacement 20K - Completed	$154,000.00	Tank	1		$154,000.00	$161,802.50	$315,802.50	$30,100.65	$285,701.85	$257,966.25	$288,066.90	$27,735.60	$27,735.60	$0.00
920283-18-13	Canyon Tank 1 Replacement 100K	$160,000.00	Tank	2		$160,000.00	$220,000.00	$380,000.00		$380,000.00	$0.00		$380,000.00	$1,080.00	$378,920.00
920283-18-14	Canyon Tank 2 Rehabilitation 100K	$110,000.00	Tank	2		$110,000.00	$220,000.00	$330,000.00		$330,000.00	$0.00		$330,000.00		$330,000.00
920283-18-15	Brookview Terrace 100K	$84,500.00	Tank	2		$84,500.00		$84,500.00		$84,500.00	$0.00		$84,500.00		$84,500.00
920283-18-16	Portal 2/Portal 3 Tank Rehabilitations - 100K	$91,650.00	Tank	2		$91,650.00	$589,307.52	$680,957.52		$680,957.52	$0.00		$680,957.52	$660.00	$680,297.52
920283-18-17	Water Tank Road 100K - Moved to Cool Pines Phase A	$91,650.00	Tank	2		$91,650.00	-$91,650.00	$0.00		$0.00	$0.00		$0.00		$0.00
920283-18-18	Strawberry Creek Foothills 20K	$91,650.00	Tank	2		$91,650.00		$91,650.00		$91,650.00	$0.00		$91,650.00		$91,650.00
	Tank Projects Total	$783,450.00			$0.00	$783,450.00	$1,099,460.02	$1,882,910.02	$30,100.65	$1,852,809.37	$257,966.25	$288,066.90	$1,594,843.12	$29,475.60	$1,565,367.52
920283-18-19	Brookview Terrace - Track A	$67,275.00	Booster	1		$67,275.00		$67,275.00		$67,275.00			$67,275.00		$67,275.00
920283-18-20	Hardscrabble Mesa	$81,144.00	Booster	1		$81,144.00		$81,144.00		$81,144.00			$81,144.00		$81,144.00
920283-18-21	Hwy 87 & Pine Creek	$67,275.00	Booster	1		$67,275.00		$67,275.00		$67,275.00			$67,275.00		$67,275.00
920283-18-22	Pine Mtn Acres - Lot 7	$67,275.00	Booster	1		$67,275.00		$67,275.00		$67,275.00			$67,275.00		$67,275.00
920283-18-23	Pine Ranch 2 - Lot 25	$81,144.00	Booster	1		$81,144.00		$81,144.00		$81,144.00			$81,144.00	$660.00	$80,484.00
920283-18-24	Pine Valley Homesites - Lot 109	$67,275.00	Booster	1		$67,275.00		$67,275.00		$67,275.00			$67,275.00		$67,275.00
920283-18-25	Portal 2 - Lot 178	$81,144.00	Booster	1		$81,144.00		$81,144.00		$81,144.00			$81,144.00		$81,144.00
920283-18-26	Portal 2 Common Area - Next to Lot 166	$81,144.00	Booster	1		$81,144.00		$81,144.00		$81,144.00			$81,144.00		$81,144.00
920283-18-27	Strawberry Hollow #3	$67,275.00	Booster	1		$67,275.00		$67,275.00		$67,275.00			$67,275.00		$67,275.00
920283-18-28	Strawberry Knolls 2 - Lot 138	$67,275.00	Booster	1		$67,275.00		$67,275.00		$67,275.00			$67,275.00		$67,275.00
920283-18-29	Strawberry Mtn Shawdows 1 - Lot 25	$67,275.00	Booster	1		$67,275.00		$67,275.00		$67,275.00			$67,275.00		$67,275.00
920283-18-30	Strawberry Ranch 2 - Track D	$67,275.00	Booster	1		$67,275.00		$67,275.00		$67,275.00			$67,275.00		$67,275.00
920283-18-31	Strawberry Ranch 5 - Track C	$81,144.00	Booster	1		$81,144.00		$81,144.00		$81,144.00			$81,144.00		$81,144.00
	Strawberry View 1 - Lot 59 - Included in Tank Project	$81,144.00	Booster	1		$81,144.00	-$81,144.00	$0.00		$0.00			$0.00		$0.00
	Magnolia/Rails - Installed with Nexus Grant	$33,620.00	VFD	1		$33,620.00	-$33,620.00	$0.00		$0.00			$0.00		$0.00
	Milk Ranch Well #2 - Installed with Nexus Grant	$33,620.00	VFD	1		$33,620.00	-$33,620.00	$0.00		$0.00			$0.00		$0.00
	Pine Crest - Lot 25 - Installed with Nexus Grant	$33,620.00	VFD	1		$33,620.00	-$33,620.00	$0.00		$0.00			$0.00		$0.00
	Portal 3 - Lot 97 WSA - Installed with Nexus Grant	$33,620.00	VFD	1		$33,620.00	-$33,620.00	$0.00		$0.00			$0.00		$0.00
	Strawberry Hollow - Installed with Nexus Grant	$33,620.00	VFD	1		$33,620.00	-$33,620.00	$0.00		$0.00			$0.00		$0.00
	Strawberry Hollow (Old PSWID SH3)-Installed w/Nexus Grant	$33,620.00	VFD	1		$33,620.00	-$33,620.00	$0.00		$0.00			$0.00		$0.00
	Strawberry Hollow Intertie (New SH 3)-Installed w/Nexus Grant	$33,620.00	VFD	1		$33,620.00	-$33,620.00	$0.00		$0.00			$0.00		$0.00
	Strawberry Ranch 5 - Track C - Already has VFD	$33,620.00	VFD	1		$33,620.00	-$33,620.00	$0.00		$0.00			$0.00		$0.00
	Strawberry View 1 - Lot 59 - Included in Tank Project	$33,620.00	VFD	1		$33,620.00	-$33,620.00	$0.00		$0.00			$0.00		$0.00
920283-18-32	White Oaks Glen 1 - Parcel 76E (WSA)	$33,620.00	VFD	1		$33,620.00		$33,620.00		$33,620.00			$33,620.00		$33,620.00
920283-18-33	White Oaks Glen 1 - Parcel 82 (WSA)	$33,620.00	VFD	1		$33,620.00		$33,620.00		$33,620.00			$33,620.00		$33,620.00
	Total VFD-Booster Pump Projects	$1,394,884.00			$0.00	$1,394,884.00	-$383,724.00	$1,011,160.00	$0.00	$1,011,160.00	$0.00	$0.00	$1,011,160.00	$660.00	$1,010,500.00
920283-18-34	Milk Ranch Well 2	$50,000.00	Well	2		$50,000.00		$50,000.00		$50,000.00			$50,000.00		$50,000.00
920283-18-35	Pine Crest	$50,000.00	Well	2		$50,000.00		$50,000.00		$50,000.00			$50,000.00		$50,000.00
920283-18-36	Milk Ranch Well 1	$60,000.00	Well	2		$60,000.00		$60,000.00		$60,000.00			$60,000.00		$60,000.00
920283-18-37	Portal 3 - Lot 97 (WSA)	$50,000.00	Well	3		$50,000.00		$50,000.00		$50,000.00			$50,000.00		$50,000.00

WIFA PSWID CIP Program FY18 thru FY22

Fiscal Year to Date Thru June 2019

Project #	PSWID CIP PROGRAM FY18 THRU FY22 / PROJECT NAME	Approved Project Budget	TYPE	PHASE	CIP Budget Adjustments	CIP Budget	Approved Budget Changes (8/18 & 12/31 & 1/19)	CIP Revised Budget	Prior Year CIP Costs to Date	CIP Revised Budget	FY 18 Costs to Date	Total Costs to Date FY 2018	FY 18 CIP Remaining Budget	Total Costs to Date FY 2019	FY 22 CIP Remaining Funding Budget
	Strawberry Hollow 3 - District Rehabilitated 2017/18	$50,000.00	Well	3		$50,000.00	-$50,000.00	$0.00		$0.00			$0.00		$0.00
920283-18-38	Strawberry Hollow (Old PSWID SH3)	$50,000.00	Well	3		$50,000.00		$50,000.00		$50,000.00			$50,000.00		$50,000.00
920283-18-39	White Oaks Glen 1 - Parcel 76E (WSA)	$50,000.00	Well	3		$50,000.00		$50,000.00		$50,000.00			$50,000.00		$50,000.00
920283-18-40	White Oaks Glen 1 - Parcel 82 (WSA)	$50,000.00	Well	3		$50,000.00		$50,000.00		$50,000.00			$50,000.00		$50,000.00
	Well Rehabilitation Project Total	$410,000.00			$0.00	$410,000.00	-$50,000.00	$360,000.00	$0.00	$360,000.00	$0.00	$0.00	$360,000.00	$0.00	$360,000.00
	WIFA TOTAL FUNDING DIFFERENCE	-$799,011.00				-$799,011.00		-$480,051.00		-$480,051.00			-$480,051.00		-$480,051.00
	Total Projects	$8,000,000.00			$0.00	$8,000,000.00	-$318,960.00	$8,000,000.00	$55,871.07	$7,944,128.93	$525,173.15	$581,044.22	$7,418,955.78	$1,420,191.45	$5,998,764.33

Pine Strawberry Water Improvement District
Usage Revenue Increase Resulting From 7/1/16 Rate Change

FY 2019 Usage Analysis/Rate Change

	Old Rate Structure				New Rate Structure					
	0-3k	3k - 6k	6+k		0-3k	3k - 5k	5k -10k	10k+		Increased
	1.75	7.00	9.00	Total	1.75	7.00	10.00	15.00	Total	Revenue
Total Gallon:	**14,176,372**	**14,433,117**	**21,247,048**	**52,112,229**	**16,432,064**	**10,765,006**	**11,639,331**	**13,275,828**	**45,184,329**	
Total $$	**$24,808.65**	**$87,778.94**	**$166,212.97**	**$278,800.57**	**$24,808.65**	**$65,055.61**	**$101,313.51**	**$173,744.22**	**$364,921.99**	**$86,121.42**
Julv										
gallons	2,017,518	2,301,461	4,276,942	8,595,921	2,017,518	1,665,270	2,242,381	2,670,752	8,595,921	
$$	$3,530.66	$16,110.23	$38,492.48	$58,133.36	$3,530.66	$11,656.89	$22,423.81	$40,061.28	$77,672.64	**$19,539.28**
August										
gallons	2,209,128	2,211,710	3,907,617	8,328,455	2,209,128	1,551,940	2,073,211	2,494,176	8,328,455	
$$	$3,865.97	$15,481.97	$35,168.55	$54,516.50	$3,865.97	$10,863.58	$20,732.11	$37,412.64	$72,874.30	**$18,357.81**
September										
gallons	2,255,692	1,893,268	2,778,940	6,927,900	2,255,692	1,471,348	1,507,980	1,692,880	6,927,900	
$$	$3,947.46	$13,252.88	$25,010.46	$42,210.80	$3,947.46	$10,299.44	$15,079.80	$25,393.20	$54,719.90	**$12,509.10**
October										
gallons	1,945,280	1,531,650	1,975,743	5,452,673	1,945,280	1,134,850	1,150,380	1,222,163	5,452,673	
$$	3,404.24	10,721.55	17,781.69	31,907.48	3,404.24	7,943.95	11,503.80	18,332.45	41,184.44	**$9,276.96**
November										
gallons	2,020,420	1,677,610	1,765,935	5,463,965	2,020,420	1,239,180	1,235,199	969,166	5,463,965	
$$	3,535.74	11,743.27	15,893.42	31,172.42	3,535.74	8,674.26	12,351.99	14,537.49	39,099.48	**$7,927.06**
December										
gallons	1,833,950	1,173,450	989,824	3,997,224	1,833,950	948,970	663,530	550,774	3,997,224	
$$	3,209.41	8,214.15	8,908.42	20,331.98	3,209.41	6,642.79	6,635.30	8,261.61	24,749.11	**$4,417.13**
January										
gallons	1,894,384	1,750,700	2,773,107	6,418,191	1,894,384	1,282,100	1,258,670	1,983,037	6,418,191	
$$	3,315.17	12,254.90	24,957.96	40,528.04	3,315.17	8,974.70	12,586.70	29,745.56	54,622.13	**$14,094.09**
February										
gallons										
$$										
March										
gallons										
$$										
April										
gallons										
$$										
Mav										
gallons										
$$										
June										
gallons										
$$										

JANUARY 2019
SH

Pine-Strawberry Water Improvement District
Base Rate Revenue Increase Resulting From 7/1/16 Rate Change

FY19 YTD (July '18 thru June '19)

Meter size	5/8	3/4	1	1 1/2	2	3	4	Total	
Number of Comm Accts	35	3	4	2	6	-	-	50	
OLD Base Fee	$42.50	$42.50	$58.16	$62.77	$100.32	$129.80	$194.70		
NEW Base Fee	$60.00	$60.00	$110.00	$150.00	$210.00	$240.00	$460.00		
OLD Revenue	$1,487.50	$127.50	$232.64	$125.54	$601.92	$0.00	$0.00		
New Revenue	$2,100.00	$180.00	$440.00	$300.00	$1,260.00	$0.00	$0.00		
Increased Revenue	$612.50	$52.50	$207.36	$174.46	$658.08	$0.00	$0.00	$1,704.90	Diff per Month
								7	# Months
								$11,934.30	YTD Total

JANUARY 2019
SH

Pine-Strawberry Water Improvement District
General Ledger
As of January 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
10015 · WIFA Reserve Accnt							100,970.36
Check	01/15/2019	6500	PSWID-Funds Transf...	WIFA Reserve...	10000 · Operati...	25,242.59	126,212.95
Total 10015 · WIFA Reserve Accnt						25,242.59	126,212.95
10014 · WIFA Operations Accnt							25,559.84
General Journal	01/25/2019	8167		WIFA Disburs...	25005 · WIFA ...	190,376.25	215,936.09
Bill Pmt -Check	01/28/2019	1070	EPS Group, Inc.	StrK2/StrRanc...	20000 · Accoun...	-120.00	215,816.09
Bill Pmt -Check	01/28/2019	1071	EUSI, LLC	Dec 2018 WIF...	20000 · Accoun...	-9,678.45	206,137.64
Bill Pmt -Check	01/28/2019	1072	Apache Underground...	StrK2/Str Ran...	20000 · Accoun...	-84,663.90	121,473.74
Bill Pmt -Check	01/28/2019	1073	Apache Underground...	StrK2/Str Ran...	20000 · Accoun...	-95,913.90	25,559.84
Total 10014 · WIFA Operations Accnt						0.00	25,559.84
10013 · US Bnk-Debt Reserve-Restr							0.00
Total 10013 · US Bnk-Debt Reserve-Restr							0.00
10012 · US Bank Capital Proceeds							0.00
Total 10012 · US Bank Capital Proceeds							0.00
10011 · Compass-MM-Reserve Funds Acct							250,000.00
Total 10011 · Compass-MM-Reserve Funds Acct							250,000.00
10010 · Impact Fee Account-Compass							56,056.98
Transfer	01/24/2019			Cust #72434 I...	10000 · Operati...	2,000.00	58,056.98
Total 10010 · Impact Fee Account-Compass						2,000.00	58,056.98
10009 · PSWID-Payroll Acct							0.00
Total 10009 · PSWID-Payroll Acct							0.00
10008 · PSWID-Acq Adjustment Reserve							0.00
Total 10008 · PSWID-Acq Adjustment Reserve							0.00
99999 · Offset							0.00
Total 99999 · Offset							0.00
10000 · Operation/Cust Rev Acct-Compass							1,086,682.67
Bill Pmt -Check	01/01/2019	Auto-...	WIFA	Jan 2019 Int/F...	20000 · Accoun...	-3,601.50	1,083,081.17
Transfer	01/02/2019			Cust #72423,7...	10003 · Restrict...	-300.00	1,082,781.17
Transfer	01/02/2019			Cust #72104 F...	10003 · Restrict...	89.29	1,082,870.46
Transfer	01/02/2019			Cust #70989 F...	10003 · Restrict...	79.48	1,082,949.94
Deposit	01/02/2019			Deposit	12006 · Accts R...	13,903.40	1,096,853.34
Deposit	01/02/2019			Deposit	12006 · Accts R...	562.34	1,097,415.68
Deposit	01/02/2019			Deposit	12006 · Accts R...	360.82	1,097,776.50
Deposit	01/02/2019			Deposit	12006 · Accts R...	325.00	1,098,101.50
Check	01/02/2019		Sage Payment Soluti...		60010 · Sage-E...	-4.50	1,098,097.00
Transfer	01/03/2019			Cust #72425,7...	10003 · Restrict...	-450.00	1,097,647.00
Transfer	01/03/2019			Cust #71104 F...	10003 · Restrict...	59.16	1,097,706.16
Deposit	01/03/2019			Deposit	12006 · Accts R...	48.59	1,097,754.75
Deposit	01/03/2019			Deposit	12006 · Accts R...	107.05	1,097,861.80
Deposit	01/03/2019			Deposit	12006 · Accts R...	302.04	1,098,163.84
Deposit	01/03/2019			Cust #72428 ...	12006 · Accts R...	200.00	1,098,363.84
Deposit	01/03/2019			Cust #72429 ...	12006 · Accts R...	200.00	1,098,563.84
Deposit	01/03/2019			Deposit	12006 · Accts R...	354.47	1,098,918.31
Deposit	01/03/2019			Deposit	12006 · Accts R...	562.02	1,099,480.33
Deposit	01/03/2019			Deposit	12006 · Accts R...	691.75	1,100,172.08
Deposit	01/03/2019			Deposit	12006 · Accts R...	745.58	1,100,917.66
Deposit	01/03/2019			Deposit	12006 · Accts R...	5,577.86	1,106,495.52
Deposit	01/03/2019			Deposit	12006 · Accts R...	153.99	1,106,649.51
Deposit	01/03/2019			Deposit	12006 · Accts R...	246.44	1,106,895.95
Check	01/03/2019		Sage Payment Soluti...		60010 · Sage-E...	-3.50	1,106,892.45
Check	01/03/2019		Sage Payment Soluti...		60010 · Sage-E...	-10.00	1,106,882.45
Check	01/03/2019		Sage Payment Soluti...		60010 · Sage-E...	-2.50	1,106,879.95
Check	01/03/2019		Sage Payment Soluti...		60010 · Sage-E...	-6.50	1,106,873.45
Check	01/03/2019		Sage Payment Soluti...		60010 · Sage-E...	-3.50	1,106,869.95
Check	01/03/2019		Compass Bank	Dec 2018 Mer...	60009 · Mercha...	-779.42	1,106,090.53
Check	01/04/2019	Auto-p...	ADP, LLC	12/28/2018 P...	600-9G · Payrol...	-45.20	1,106,045.33
Check	01/04/2019	Auto-...	ADP, LLC	12/28/2018 P...	600-9G · Payrol...	-136.10	1,105,909.23
Bill Pmt -Check	01/04/2019	6498	DES-UI TAX	UI Accnt #275...	20000 · Accoun...	-53.25	1,105,855.98
Transfer	01/04/2019			Cust #72428,7...	10003 · Restrict...	-300.00	1,105,555.98
Transfer	01/04/2019			Cust #72431 ...	10003 · Restrict...	-150.00	1,105,405.98
Transfer	01/04/2019			Cust #71695 F...	10003 · Restrict...	58.95	1,105,464.93
Transfer	01/04/2019			Cust #71936 F...	10003 · Restrict...	46.52	1,105,511.45
Bill Pmt -Check	01/04/2019	Auto-...	Invoice Cloud	Dec 2019	20000 · Accoun...	-1,380.40	1,104,131.05
Bill Pmt -Check	01/04/2019	E-Pay	US Bank Voyager Fle...	Dec 2018 Fuel	20000 · Accoun...	-1,556.40	1,102,574.65
Deposit	01/04/2019			Deposit	12006 · Accts R...	4,180.71	1,106,755.36
Deposit	01/04/2019			Deposit	12006 · Accts R...	13,366.41	1,120,121.77
Deposit	01/04/2019			Deposit	12006 · Accts R...	1,162.79	1,121,284.56
Check	01/04/2019		Sage Payment Soluti...		60010 · Sage-E...	-126.00	1,121,158.56

Pine-Strawberry Water Improvement District
General Ledger
As of January 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	01/07/2019	E-Pay	Arizona Department ...	Dec 2018 TPT...	-SPLIT-	-10,015.89	1,111,142.67
Deposit	01/07/2019			Deposit	12006 · Accts R...	11,610.78	1,122,753.45
Deposit	01/07/2019			Deposit	12006 · Accts R...	555.81	1,123,309.26
Deposit	01/07/2019			Deposit	12006 · Accts R...	604.25	1,123,913.51
Check	01/07/2019		Sage Payment Soluti...		60010 · Sage-E...	-4.50	1,123,909.01
Bill Pmt -Check	01/08/2019	E-Pay	APS	Dec 2018 Elec...	20000 · Accoun...	-8,787.61	1,115,121.40
Deposit	01/08/2019			Cust #72430 ...	12006 · Accts R...	200.00	1,115,321.40
Deposit	01/08/2019			Deposit	12006 · Accts R...	355.96	1,115,677.36
Deposit	01/08/2019			Deposit	12006 · Accts R...	54.75	1,115,732.11
Deposit	01/08/2019			Deposit	12006 · Accts R...	156.28	1,115,888.39
Deposit	01/08/2019			Deposit	12006 · Accts R...	824.35	1,116,712.74
Deposit	01/08/2019			Deposit	12006 · Accts R...	1,057.80	1,117,770.54
Deposit	01/08/2019			Deposit	12006 · Accts R...	49.50	1,117,820.04
Deposit	01/08/2019			Deposit	12006 · Accts R...	508.69	1,118,328.73
Check	01/08/2019		Sage Payment Soluti...	Rejected Item	60010 · Sage-E...	-47.11	1,118,281.62
Check	01/08/2019		Sage Payment Soluti...	NSF Fee-Sage	60010 · Sage-E...	-15.00	1,118,266.62
Check	01/08/2019		Sage Payment Soluti...		60010 · Sage-E...	-7.00	1,118,259.62
Transfer	01/09/2019			Cust #71947 F...	10003 · Restrict...	150.00	1,118,409.62
Transfer	01/09/2019			Cust #72430 ...	10003 · Restrict...	-150.00	1,118,259.62
Deposit	01/09/2019			Deposit	12006 · Accts R...	882.98	1,119,142.60
Deposit	01/09/2019			Deposit	12006 · Accts R...	662.80	1,119,805.40
Deposit	01/09/2019			Deposit	12006 · Accts R...	3,176.11	1,122,981.51
Deposit	01/09/2019			Deposit	12006 · Accts R...	4,393.13	1,127,374.64
Deposit	01/09/2019			Deposit	12006 · Accts R...	192.76	1,127,567.40
Check	01/09/2019		Sage Payment Soluti...		60010 · Sage-E...	-5.50	1,127,561.90
Check	01/09/2019		Sage Payment Soluti...		60010 · Sage-E...	-2.00	1,127,559.90
Check	01/09/2019		Sage Payment Soluti...		60010 · Sage-E...	-7.00	1,127,552.90
Deposit	01/10/2019			Deposit	12006 · Accts R...	51.90	1,127,604.80
Deposit	01/10/2019			Deposit	12006 · Accts R...	634.56	1,128,239.36
Deposit	01/10/2019			Deposit	12006 · Accts R...	360.86	1,128,600.22
Deposit	01/10/2019			Deposit	12006 · Accts R...	2,204.81	1,130,805.03
Check	01/10/2019		Sage Payment Soluti...		60010 · Sage-E...	-0.50	1,130,804.53
Check	01/11/2019	Auto-...	ADP, LLC	01/11/2019 PR	-SPLIT-	-20,948.75	1,109,855.78
Check	01/11/2019	6499	Support Payment Cle...	Atlas #000208...	800-9G · Child ...	-25.31	1,109,830.47
Check	01/11/2019	E-Pay	American Funds Serv...	SIMPLE Contri...	-SPLIT-	-809.23	1,109,021.24
Check	01/11/2019	E-pay	HSA BANK	HSA Contribut...	-SPLIT-	-475.87	1,108,545.37
Transfer	01/11/2019			Cust #72432 ...	10003 · Restrict...	-150.00	1,108,395.37
Deposit	01/11/2019			Deposit	12006 · Accts R...	14,401.84	1,122,797.21
Deposit	01/11/2019			Deposit	12006 · Accts R...	721.39	1,123,518.60
Deposit	01/11/2019			Deposit	12006 · Accts R...	3,730.48	1,127,249.08
Check	01/11/2019		Sage Payment Soluti...		60010 · Sage-E...	-132.00	1,127,117.08
Bill Pmt -Check	01/14/2019	Auto-...	Pine Strawberry Wat...	Jan 2019 Field...	20000 · Accoun...	-64.24	1,127,052.84
Deposit	01/14/2019			Deposit	12006 · Accts R...	375.78	1,127,428.62
Deposit	01/14/2019			Deposit	12006 · Accts R...	2,809.54	1,130,238.16
Check	01/14/2019		Sage Payment Soluti...		60010 · Sage-E...	-5.00	1,130,233.16
Bill Pmt -Check	01/15/2019	Auto-...	Compass Bank	FY 2019 2nd ...	20000 · Accoun...	-106,450.95	1,023,782.21
Check	01/15/2019	6500	PSWID-Funds Transf...	WIFA Reserve...	10015 · WIFA ...	-25,242.59	998,539.62
Bill Pmt -Check	01/15/2019	6501	Compass Bank	Loan #000000...	20000 · Accoun...	-100,000.00	898,539.62
Bill Pmt -Check	01/15/2019	6502	Aero Drilling & Pump...	Tank Farm R&...	20000 · Accoun...	-809.00	897,730.62
Bill Pmt -Check	01/15/2019	6503	Fiesta Business Prod...	Office Supplie...	20000 · Accoun...	-326.36	897,404.26
Bill Pmt -Check	01/15/2019	6504	Walker Security, LLC	Quarterly Sec...	20000 · Accoun...	-84.00	897,320.26
Bill Pmt -Check	01/15/2019	6505	Steve Mitchell	Feb 2019 Rent	20000 · Accoun...	-1,200.00	896,120.26
Bill Pmt -Check	01/15/2019	6506	Shaffer Water Manag...	Operator of Re...	20000 · Accoun...	-600.00	895,520.26
Bill Pmt -Check	01/15/2019	6507	Morgan Motz	Dec 2018 Mile...	20000 · Accoun...	-8.18	895,512.08
Bill Pmt -Check	01/15/2019	6508	Great America Finan...	Dec 2018 Ad...	20000 · Accoun...	-214.91	895,297.17
Bill Pmt -Check	01/15/2019	6509	Little Stinker Septic S...	Field Porta-Po...	20000 · Accoun...	-134.00	895,163.17
Bill Pmt -Check	01/15/2019	6510	Jim Baldwin	Receipts x 1	20000 · Accoun...	-41.15	895,122.02
Bill Pmt -Check	01/15/2019	6511	Thomas Brian Smith	Receipts x 2 B...	20000 · Accoun...	-197.64	894,924.38
Bill Pmt -Check	01/15/2019	6512	Jodee Smith	Mileage/Recei...	20000 · Accoun...	-165.38	894,759.00
Bill Pmt -Check	01/15/2019	6513	Snow Law	Inv #764 & 765	20000 · Accoun...	-4,657.50	890,101.50
Bill Pmt -Check	01/15/2019	6514	Fortiline, Inc	Inv #4466095,...	20000 · Accoun...	-5,647.78	884,453.72
Bill Pmt -Check	01/15/2019	6515	Waste Management ...	Inv #0502229-...	20000 · Accoun...	-98.30	884,355.42
Bill Pmt -Check	01/15/2019	6516	Bridgestone America...	2009 Chevy Si...	20000 · Accoun...	-1,170.60	883,184.82
Bill Pmt -Check	01/15/2019	6517	Melissa Day-Johnson	Dec 2018 Wat...	20000 · Accoun...	-56.81	883,128.01
Bill Pmt -Check	01/15/2019	6518	Solitude Trails Water ...	Dec 2018 Wat...	20000 · Accoun...	-965.34	882,162.67
Bill Pmt -Check	01/15/2019	6519	Wilkie McKnight	Dec 2018 Wat...	20000 · Accoun...	-610.76	881,551.91
Bill Pmt -Check	01/15/2019	6520	Maintenance Connec...	Jan 2019 Main...	20000 · Accoun...	-597.00	880,954.91
Bill Pmt -Check	01/15/2019	6521	Lewus Electric Co., Inc.	Inv #5124 & 5...	20000 · Accoun...	-3,075.00	877,879.91
Bill Pmt -Check	01/15/2019	6522	LevelCon-Micro-Desi...	Inv #3322 & 3...	20000 · Accoun...	-323.42	877,556.49
Bill Pmt -Check	01/15/2019	6523	USABlueBook	Inv #772603	20000 · Accoun...	-1,090.93	876,465.56
Bill Pmt -Check	01/15/2019	6524	Legend Technical Se...	Dec 2018 Colif...	20000 · Accoun...	-416.00	876,049.56
Bill Pmt -Check	01/15/2019	6525	Pine Hardware	Dec 2018 Misc...	20000 · Accoun...	-73.11	875,976.45
Bill Pmt -Check	01/15/2019	6526	Sunbelt Insurance Gr...	Dec 2018 Insu...	20000 · Accoun...	-6,490.80	869,485.65
Bill Pmt -Check	01/15/2019	6527	YAP Integrated Mark...	Dec 2018 We...	20000 · Accoun...	-810.00	868,675.65
Bill Pmt -Check	01/15/2019	6528	Payson Concrete & M...	Dec 2018 Mat...	20000 · Accoun...	-1,474.39	867,201.26
Bill Pmt -Check	01/15/2019	6529	R.A.G.H.T.	Jan 2019 Heal...	20000 · Accoun...	-9,454.35	857,746.91
Bill Pmt -Check	01/15/2019	6530	Verizon	Accnt #34214...	20000 · Accoun...	-458.32	857,288.59
Bill Pmt -Check	01/15/2019	6531	Dana Kepner Compa...	Cust #287600...	20000 · Accoun...	-7,759.02	849,529.57

Pine-Strawberry Water Improvement District
General Ledger
As of January 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -Check	01/15/2019	Auto-...	Century Link	Dec 2018 Pho...	20000 · Accoun...	-1,197.60	848,331.97
Check	01/15/2019	6532		VOID: Overpri...	60027 · Travel/...	0.00	848,331.97
Transfer	01/15/2019			Cust #66856 ...	10003 · Restrict...	-150.00	848,181.97
Deposit	01/15/2019			Deposit	12006 · Accts R...	6,135.01	854,316.98
Bill Pmt -Check	01/15/2019	Auto-...	One Call Now	Standard Bloc...	20000 · Accoun...	-713.95	853,603.03
Deposit	01/15/2019			Deposit	12006 · Accts R...	150.53	853,753.56
Deposit	01/15/2019			Deposit	12006 · Accts R...	410.34	854,163.90
Check	01/15/2019		Sage Payment Soluti...		60010 · Sage-E...	-1.50	854,162.40
Check	01/15/2019		Compass Bank	Dec 2018 Anal...	60011 · Bank C...	-701.99	853,460.41
Check	01/15/2019		Sage Payment Soluti...		60010 · Sage-E...	-1.50	853,458.91
Check	01/16/2019			Returned Check	12006 · Accts R...	-51.17	853,407.74
Deposit	01/16/2019			Deposit	12006 · Accts R...	2,301.05	855,708.79
Deposit	01/16/2019			Deposit	12006 · Accts R...	3,319.52	859,028.31
Deposit	01/16/2019			Deposit	12006 · Accts R...	415.67	859,443.98
Deposit	01/16/2019			Deposit	12006 · Accts R...	1,033.24	860,477.22
Deposit	01/16/2019			Deposit	12006 · Accts R...	208.80	860,686.02
Deposit	01/16/2019			Deposit	12006 · Accts R...	230.00	860,916.02
Deposit	01/16/2019			Deposit	12006 · Accts R...	272.27	861,188.29
Deposit	01/16/2019			Deposit	12006 · Accts R...	239.36	861,427.65
Deposit	01/16/2019			Deposit	12006 · Accts R...	70.64	861,498.29
Check	01/16/2019		Sage Payment Soluti...	NSF Fee	60010 · Sage-E...	-15.00	861,483.29
Check	01/16/2019		Sage Payment Soluti...		60010 · Sage-E...	-4.00	861,479.29
Check	01/16/2019		Sage Payment Soluti...		60010 · Sage-E...	-10.00	861,469.29
Check	01/16/2019		Sage Payment Soluti...		60010 · Sage-E...	-1.50	861,467.79
Bill Pmt -Check	01/17/2019	E-Pay	APS	Berry Hill Final...	20000 · Accoun...	-54.61	861,413.18
Deposit	01/17/2019			Deposit	12006 · Accts R...	2,751.05	864,164.23
Deposit	01/17/2019			Deposit	12006 · Accts R...	269.73	864,433.96
Deposit	01/17/2019			Deposit	12006 · Accts R...	689.34	865,123.30
Check	01/17/2019		Sage Payment Soluti...		60010 · Sage-E...	-2.00	865,121.30
Check	01/18/2019	Auto-...	ADP, LLC	1/11/2019 PR ...	600-9G · Payrol...	-136.10	864,985.20
Deposit	01/18/2019			Deposit	12006 · Accts R...	2,636.77	867,621.97
Deposit	01/18/2019			Deposit	12006 · Accts R...	385.99	868,007.96
Deposit	01/18/2019			Deposit	12006 · Accts R...	10,358.03	878,365.99
Check	01/18/2019		Sage Payment Soluti...	NSF Fee	60010 · Sage-E...	-15.00	878,350.99
Check	01/18/2019		Sage Payment Soluti...		60010 · Sage-E...	-98.50	878,252.49
Deposit	01/22/2019			Deposit	12006 · Accts R...	10,486.55	888,739.04
Deposit	01/22/2019			Deposit	12006 · Accts R...	462.80	889,201.84
Deposit	01/22/2019			Deposit	12006 · Accts R...	202.77	889,404.61
Deposit	01/22/2019			Deposit	12006 · Accts R...	638.05	890,042.66
Deposit	01/22/2019			Deposit	12006 · Accts R...	224.19	890,266.85
Deposit	01/22/2019			Deposit	12006 · Accts R...	49.98	890,316.83
Check	01/22/2019		Sage Payment Soluti...	Rejected Item	60010 · Sage-E...	-55.71	890,261.12
Check	01/22/2019		Sage Payment Soluti...	NSF Fee	60010 · Sage-E...	-15.00	890,246.12
Check	01/22/2019		Sage Payment Soluti...		60010 · Sage-E...	-2.00	890,244.12
Bill Pmt -Check	01/23/2019	Auto-...	SuddenLink	01/14-2/13/2019	20000 · Accoun...	-102.27	890,141.85
Transfer	01/23/2019			Cust #72433 ...	10003 · Restrict...	-150.00	889,991.85
Deposit	01/23/2019			Deposit	12006 · Accts R...	580.69	890,572.54
Deposit	01/23/2019			Deposit	12006 · Accts R...	1,047.03	891,619.57
Deposit	01/23/2019			Deposit	12006 · Accts R...	378.08	891,997.65
Deposit	01/23/2019			Deposit	12006 · Accts R...	1,274.68	893,272.33
Check	01/23/2019		Sage Payment Soluti...		60010 · Sage-E...	-8.00	893,264.33
Check	01/23/2019		Sage Payment Soluti...		60010 · Sage-E...	-7.00	893,257.33
Check	01/23/2019		Sage Payment Soluti...		60010 · Sage-E...	-3.00	893,254.33
Check	01/23/2019		Sage Payment Soluti...		60010 · Sage-E...	-4.50	893,249.83
Deposit	01/24/2019			Deposit	12000 · Undep...	1,342.65	894,592.48
Transfer	01/24/2019			Cust #72434 I...	10010 · Impact ...	-2,000.00	892,592.48
Transfer	01/24/2019			Cust #72434 ...	10003 · Restrict...	-200.00	892,392.48
Transfer	01/24/2019			Cust #72434 T...	10003 · Restrict...	50.00	892,442.48
Check	01/24/2019	6533	Sharon Hillman	Receipts x 2	-SPLIT-	-116.24	892,326.24
Deposit	01/24/2019			Deposit	12006 · Accts R...	55.56	892,381.80
Deposit	01/24/2019			Deposit	12006 · Accts R...	50.49	892,432.29
Deposit	01/24/2019			Deposit	12006 · Accts R...	190.39	892,622.68
Deposit	01/24/2019			Deposit	12006 · Accts R...	71.75	892,694.43
Deposit	01/24/2019			Deposit	12006 · Accts R...	253.62	892,948.05
Deposit	01/24/2019			Deposit	12006 · Accts R...	2,022.63	894,970.68
Deposit	01/24/2019			Deposit	12006 · Accts R...	105.63	895,076.31
Deposit	01/24/2019			Deposit	12006 · Accts R...	2,946.88	898,023.19
Deposit	01/24/2019			Deposit	12006 · Accts R...	319.17	898,342.36
Check	01/24/2019		Sage Payment Soluti...		60010 · Sage-E...	-1.00	898,341.36
Check	01/25/2019	Auto-...	ADP, LLC	1/25/2019 PR	-SPLIT-	-19,248.22	879,093.14
Check	01/25/2019	6534	Support Payment Cle...	Atlas #000208...	800-9G · Child ...	-25.31	879,067.83
Check	01/25/2019	E-pay	American Funds Serv...	SIMPLE Contri...	-SPLIT-	-816.35	878,251.48
Check	01/25/2019	E-Pay	HSA BANK	HSA Contribut...	-SPLIT-	-417.53	877,833.95
Transfer	01/25/2019			Cust #72735 ...	10003 · Restrict...	-150.00	877,683.95
Transfer	01/25/2019			Cust #72432 ...	10003 · Restrict...	-150.00	877,533.95
Deposit	01/25/2019			Deposit	12006 · Accts R...	4,299.21	881,833.16
Transfer	01/25/2019			Cust #72432 ...	10003 · Restrict...	150.00	881,983.16
Deposit	01/25/2019			Deposit	12006 · Accts R...	10,426.88	892,410.04

Pine-Strawberry Water Improvement District
General Ledger
As of January 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	01/25/2019			Deposit	12006 · Accts R...	3,989.23	896,399.27
Check	01/25/2019		Sage Payment Soluti...		60010 · Sage-E...	-103.00	896,296.27
Check	01/25/2019	E-Pay	Compass CC 7855	Statement Dat...	20003 · CC 7855	-37.83	896,258.44
Deposit	01/28/2019			Deposit	12006 · Accts R...	9,290.95	905,549.39
Deposit	01/28/2019			Deposit	12006 · Accts R...	527.78	906,077.17
Deposit	01/28/2019			Deposit	12006 · Accts R...	1,233.49	907,310.66
Check	01/28/2019		Sage Payment Soluti...		60010 · Sage-E...	-383.75	906,926.91
Check	01/28/2019		Sage Payment Soluti...	NSF Fee	60010 · Sage-E...	-30.00	906,896.91
Check	01/28/2019		Sage Payment Soluti...		60010 · Sage-E...	-4.00	906,892.91
Deposit	01/29/2019			Deposit	12006 · Accts R...	3,131.02	910,023.93
Deposit	01/29/2019			Deposit	12006 · Accts R...	220.90	910,244.83
Deposit	01/29/2019			Deposit	12006 · Accts R...	49.55	910,294.38
Deposit	01/29/2019			Deposit	12006 · Accts R...	584.59	910,878.97
Deposit	01/29/2019			Deposit	12006 · Accts R...	511.79	911,390.76
Deposit	01/29/2019			Deposit	12006 · Accts R...	205.36	911,596.12
Check	01/29/2019		Sage Payment Soluti...	NSF Fee	60010 · Sage-E...	-15.00	911,581.12
Check	01/29/2019		Sage Payment Soluti...		60010 · Sage-E...	-4.50	911,576.62
Check	01/30/2019	Auto-...	ADP, LLC	YE W2's	600-9G · Payrol...	-155.65	911,420.97
Deposit	01/30/2019			Deposit	12006 · Accts R...	5,777.23	917,198.20
Deposit	01/30/2019			Deposit	12006 · Accts R...	671.15	917,869.35
Deposit	01/30/2019			Deposit	12006 · Accts R...	810.15	918,679.50
Deposit	01/30/2019			Deposit	12006 · Accts R...	1,028.44	919,707.94
Deposit	01/30/2019			Deposit	12006 · Accts R...	70.96	919,778.90
Check	01/30/2019		Sage Payment Soluti...		60010 · Sage-E...	-6.00	919,772.90
Check	01/30/2019		Sage Payment Soluti...		60010 · Sage-E...	-5.00	919,767.90
Check	01/30/2019		Sage Payment Soluti...		60010 · Sage-E...	-0.50	919,767.40
Transfer	01/31/2019			Cust #72436 ...	24101 · Refund...	-150.00	919,617.40
Transfer	01/31/2019			Cust #72407 F...	10003 · Restrict...	83.84	919,701.24
Check	01/31/2019	6535	Marlene Norin	Cust #72407 ...	12006 · Accts R...	-52.30	919,648.94
Bill Pmt -Check	01/31/2019	6536	Arizona Blue Stake, I...	2019 Annual B...	20000 · Accoun...	-598.24	919,050.70
Bill Pmt -Check	01/31/2019	6537	Lewus Electric Co., Inc.	Inv #5127 Chl...	20000 · Accoun...	-315.00	918,735.70
Bill Pmt -Check	01/31/2019	6538	Valley Imaging Soluti...	12/16-01/16/2...	20000 · Accoun...	-3.49	918,732.21
Bill Pmt -Check	01/31/2019	6539	Great America Finan...	Field Copy Ma...	20000 · Accoun...	-202.77	918,529.44
Bill Pmt -Check	01/31/2019	6540	A Better Connection	Feb 2019 After...	20000 · Accoun...	-274.48	918,254.96
Bill Pmt -Check	01/31/2019	6541	Jeff Howard	Boot Reimbur...	20000 · Accoun...	-109.59	918,145.37
Bill Pmt -Check	01/31/2019	6542	G.B. Home Cleaning	Dec 2019 1 Cl...	20000 · Accoun...	-196.00	917,949.37
Bill Pmt -Check	01/31/2019	6543	Jim Baldwin	Receipt x 1	20000 · Accoun...	-43.30	917,906.07
Bill Pmt -Check	01/31/2019	6544	Carquest Auto Parts	Jan 2019 Invoi...	20000 · Accoun...	-475.83	917,430.24
Bill Pmt -Check	01/31/2019	6545	SHI International Corp	Inv #S489487...	20000 · Accoun...	-9,968.81	907,461.43
Bill Pmt -Check	01/31/2019	6546	Waste Management ...	Inv 0504065-0...	20000 · Accoun...	-98.30	907,363.13
Bill Pmt -Check	01/31/2019	6547	Creative Technologie...	Inv #4336/434...	20000 · Accoun...	-2,241.72	905,121.41
Bill Pmt -Check	01/31/2019	6548	USABlueBook	KOP Kit/Safet...	20000 · Accoun...	-543.30	904,578.11
Bill Pmt -Check	01/31/2019	6549	R.A.G.H.T.	Feb 2019 Heal...	20000 · Accoun...	-7,506.19	897,071.92
Bill Pmt -Check	01/31/2019	6550	Fortiline, Inc	Inv #4467407/...	20000 · Accoun...	-4,504.17	892,567.75
Bill Pmt -Check	01/31/2019	E-Pay	Home Depot	Jan 2019 Stat...	20000 · Accoun...	-575.30	891,992.45
Transfer	01/31/2019			Cust #72437 ...	10003 · Restrict...	-150.00	891,842.45
Deposit	01/31/2019			Deposit	12006 · Accts R...	1,236.93	893,079.38
Transfer	01/31/2019			Cust #72438 ...	10003 · Restrict...	-150.00	892,929.38
Deposit	01/31/2019			Deposit	12006 · Accts R...	47.11	892,976.49
Deposit	01/31/2019			Deposit	12006 · Accts R...	222.54	893,199.03
Check	01/31/2019		Sage Payment Soluti...		60010 · Sage-E...	-0.50	893,198.53
Total 10000 · Operation/Cust Rev Acct-Compass						-193,484.14	893,198.53
10001 · Gila County Warrant Acct Chase							70,653.40
Deposit	01/31/2019			Deposit	-SPLIT-	17,712.36	88,365.76
Total 10001 · Gila County Warrant Acct Chase						17,712.36	88,365.76
10002 · Gila County Warrant Reserve							0.00
Total 10002 · Gila County Warrant Reserve							0.00
10003 · Restricted Cust. Sec Dep-Compas							215,210.93
Transfer	01/02/2019			Cust #72423,7...	10000 · Operati...	300.00	215,510.93
Transfer	01/02/2019			Cust #72104 F...	10000 · Operati...	-89.29	215,421.64
Transfer	01/02/2019			Cust #70989 F...	10000 · Operati...	-79.48	215,342.16
Transfer	01/03/2019			Cust #72425,7...	10000 · Operati...	450.00	215,792.16
Transfer	01/03/2019			Cust #71104 F...	10000 · Operati...	-59.16	215,733.00
Transfer	01/04/2019			Cust #72428,7...	10000 · Operati...	300.00	216,033.00
Transfer	01/04/2019			Cust #72431 ...	10000 · Operati...	150.00	216,183.00
Transfer	01/04/2019			Cust #71695 F...	10000 · Operati...	-58.95	216,124.05
Transfer	01/04/2019			Cust #71936 F...	10000 · Operati...	-46.52	216,077.53
Check	01/04/2019	1847	Larry Blaich	Cust #70989 ...	24101 · Refund...	-70.52	216,007.01
Check	01/04/2019	1848	Earl & Brenda Johnson	Cust #72104 ...	24101 · Refund...	-60.71	215,946.30
Check	01/04/2019	1849	Jay Gandolfi	Cust #71104 ...	24101 · Refund...	-90.84	215,855.46
Check	01/04/2019	1850	Nancy Kridler	Cust #71695 ...	24101 · Refund...	-91.05	215,764.41
Check	01/04/2019	1851	Robert & Kimberly Ro...	Cust #71936 ...	24101 · Refund...	-103.58	215,660.83
Transfer	01/09/2019			Cust #71947 F...	10000 · Operati...	-150.00	215,510.83
Transfer	01/09/2019			Cust #72430 ...	10000 · Operati...	150.00	215,660.83

Pine-Strawberry Water Improvement District
General Ledger
As of January 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Transfer	01/11/2019			Cust #72432 ...	10000 · Operati...	150.00	215,810.83
Transfer	01/15/2019			Cust #66856 ...	10000 · Operati...	150.00	215,960.83
Transfer	01/23/2019			Cust #72433 ...	10000 · Operati...	150.00	216,110.83
Transfer	01/24/2019			Cust #72434 ...	10000 · Operati...	200.00	216,310.83
Transfer	01/24/2019			Cust #72434 T...	10000 · Operati...	-50.00	216,260.83
Transfer	01/25/2019			Cust #72735 ...	10000 · Operati...	150.00	216,410.83
Transfer	01/25/2019			Cust #72432 ...	10000 · Operati...	150.00	216,560.83
Transfer	01/25/2019			Cust #72432 ...	10000 · Operati...	-150.00	216,410.83
Transfer	01/31/2019			Cust #72407 F...	10000 · Operati...	-83.84	216,326.99
Check	01/31/2019	1852	Marlene Norin	Cust #72407 ...	24101 · Refund...	-66.16	216,260.83
Transfer	01/31/2019			Cust #72437 ...	10000 · Operati...	150.00	216,410.83
Transfer	01/31/2019			Cust #72438 ...	10000 · Operati...	150.00	216,560.83
Total 10003 · Restricted Cust. Sec Dep-Compas						1,349.90	216,560.83
10004 · Restricted Debt Service Reserve							0.00
Total 10004 · Restricted Debt Service Reserve							0.00
10005 · Petty Cash							200.00
Total 10005 · Petty Cash							200.00
10006 · Cash Drawer							200.00
Total 10006 · Cash Drawer							200.00
10007 · LOC-Bank Proceeds not spent							0.00
Total 10007 · LOC-Bank Proceeds not spent							0.00
12007 · Allowance for Bad Debt							-8,788.66
Total 12007 · Allowance for Bad Debt							-8,788.66
12001 · Accounts Receivable-All							174,784.38
12009 · Employee PR Advance							0.00
Total 12009 · Employee PR Advance							0.00
12090 · Other Receivables							0.00
Total 12090 · Other Receivables							0.00
12008 · Property Taxes Receivable							10,234.34
Deposit	01/31/2019		Customer Payment D...	Jan 2019 Prior...	10001 · Gila Co...	-1,253.79	8,980.55
Total 12008 · Property Taxes Receivable						-1,253.79	8,980.55
12006 · Accts Receivable-PSWID							102,701.65
General Journal	01/02/2019	8131	PSWID	Cust #72423, ...	-SPLIT-	400.00	103,101.65
General Journal	01/02/2019	8132	PSWID	Cust #72104 F...	24101 · Refund...	-89.29	103,012.36
General Journal	01/02/2019	8133	PSWID	Cust #72101 F...	-SPLIT-	89.29	103,101.65
General Journal	01/02/2019	8134	PSWID	Cust #70989 F...	24101 · Refund...	-79.48	103,022.17
General Journal	01/02/2019	8135	PSWID	Cust #70989 F...	-SPLIT-	79.48	103,101.65
General Journal	01/02/2019	8136	PSWID	Route 1 Late ...	-SPLIT-	459.92	103,561.57
Deposit	01/02/2019	247	Customer Payment D...	B01	10000 · Operati...	-13,903.40	89,658.17
Deposit	01/02/2019		Customer Payment D...	EFT	10000 · Operati...	-562.34	89,095.83
Deposit	01/02/2019		Customer Payment D...	BC	10000 · Operati...	-360.82	88,735.01
Deposit	01/02/2019		Customer Payment D...	BC	10000 · Operati...	-325.00	88,410.01
General Journal	01/03/2019	8138	PSWID	Cust #72425,7...	-SPLIT-	600.00	89,010.01
General Journal	01/03/2019	8139	PSWID	Cust #71104 F...	24101 · Refund...	-59.16	88,950.85
General Journal	01/03/2019	8140	PSWID	Cust #71104 F...	-SPLIT-	59.16	89,010.01
Deposit	01/03/2019	12/28/...	Customer Payment D...	B99	10000 · Operati...	-48.59	88,961.42
Deposit	01/03/2019	2	Customer Payment D...	B99 12/31/2018	10000 · Operati...	-107.05	88,854.37
Deposit	01/03/2019	5	Customer Payment D...	B99 01/02/2019	10000 · Operati...	-302.04	88,552.33
Deposit	01/03/2019	4773	Customer Payment D...	Cust #72428 ...	10000 · Operati...	-200.00	88,352.33
Deposit	01/03/2019		Customer Payment D...	Cust #72429 ...	10000 · Operati...	-200.00	88,152.33
Deposit	01/03/2019	9	Customer Payment D...	B01	10000 · Operati...	-354.47	87,797.86
Deposit	01/03/2019		Customer Payment D...	EFT	10000 · Operati...	-562.02	87,235.84
Deposit	01/03/2019		Customer Payment D...	EFT	10000 · Operati...	-691.75	86,544.09
Deposit	01/03/2019		Customer Payment D...	EFT	10000 · Operati...	-745.58	85,798.51
Deposit	01/03/2019		Customer Payment D...	BC	10000 · Operati...	-5,577.86	80,220.65
Deposit	01/03/2019		Customer Payment D...	BC	10000 · Operati...	-153.99	80,066.66
Deposit	01/03/2019		Customer Payment D...	EFT	10000 · Operati...	-246.44	79,820.22
General Journal	01/04/2019	8141	PSWID	Cust #72428,7...	-SPLIT-	400.00	80,220.22
General Journal	01/04/2019	8142	PSWID	Cust #72431 ...	-SPLIT-	200.00	80,420.22
General Journal	01/04/2019	8143	PSWID	Cust #71695 F...	24101 · Refund...	-58.95	80,361.27
General Journal	01/04/2019	8144	PSWID	Cust #71695 F...	-SPLIT-	58.95	80,420.22
General Journal	01/04/2019	8145	PSWID	Cust #71936 F...	24101 · Refund...	-46.52	80,373.70
General Journal	01/04/2019	8146	PSWID	Cust #71936 F...	-SPLIT-	46.52	80,420.22
Deposit	01/04/2019	79	Customer Payment D...	B01	10000 · Operati...	-4,180.71	76,239.51
Deposit	01/04/2019		Customer Payment D...	EFT	10000 · Operati...	-13,366.41	62,873.10
Deposit	01/04/2019		Customer Payment D...	BC	10000 · Operati...	-1,162.79	61,710.31
Deposit	01/07/2019	199	Customer Payment D...	B01	10000 · Operati...	-11,610.78	50,099.53
Deposit	01/07/2019		Customer Payment D...	BC	10000 · Operati...	-555.81	49,543.72
Deposit	01/07/2019		Customer Payment D...	EFT	10000 · Operati...	-604.25	48,939.47

Pine-Strawberry Water Improvement District
Balance Sheet
As of January 31, 2019

			Jan 31, 19
ASSETS			
Current Assets			
Checking/Savings			
10015 · WIFA Reserve Accnt			126,212.95
10014 · WIFA Operations Accnt			25,559.84
10011 · Compass-MM-Reserve Funds Acct			250,000.00
10010 · Impact Fee Account-Compass			58,056.98
10000 · Operation/Cust Rev Acct-Compass			893,198.53
10001 · Gila County Warrant Acct Chase			88,365.76
10003 · Restricted Cust. Sec Dep-Compas			216,560.83
10005 · Petty Cash			200.00
10006 · Cash Drawer			200.00
Total Checking/Savings			1,658,354.89
Accounts Receivable			
12007 · Allowance for Bad Debt			-8,788.66
12001 · Accounts Receivable-All			
12008 · Property Taxes Receivable		8,980.55	
12006 · Accts Receivable-PSWID		111,507.71	
Total 12001 · Accounts Receivable-All			120,488.26
Total Accounts Receivable			111,699.60
Total Current Assets			1,770,054.49
Fixed Assets			
17000A · Accum Deprec-WIFA Projects			
17002A · Tank Projects-Acc Dep		-438.61	
17001A · Distribution & Mains-Acc Dep		-4,227.65	
Total 17000A · Accum Deprec-WIFA Projects			-4,666.26
17000 · WIFA Infrastructure Projects			
17002 · Tank Projects		315,802.50	
17001 · Distribution & Mains		342,721.98	
Total 17000 · WIFA Infrastructure Projects			658,524.48
16000 · Inventory-Parts in Warehouse			77,353.00
13000A · Acquired BUI Assets Accum Depr			
13000IA · Infrastucture			
13014A · Fire Hydrants/Accumlated Depr	-48,972.84		
13008A · BUI-Tanks-Accumulated Deprec	-316,979.65		
13005A · BUI-Booster Pumps-Accum Depr	-90,905.49		
13012A · BUI-Distribution Piping-Accum D	-709,316.08		
13009A · BUI-Wells & Pumps-Accum Depr	-241,695.14		
13007A · BUI-Monitoring & PressuAccum De	-74,754.77		
Total 13000IA · Infrastucture		-1,482,623.97	
13000AB · Bldgs			
13010A · Bldgs/Accumulated Depreciation	-61,155.45		
Total 13000AB · Bldgs		-61,155.45	
Total 13000A · Acquired BUI Assets Accum Depr			-1,543,779.42
1500A · Accum Deprectn-Assets aft 9-09			
15000AI · Infrastructure			
15005A · Booster Pumps & Bldgs-Acc Depr	-158,852.96		
15007A · Monitor & Pressure Sys-Acc Depr	-5,006.31		
15008A · Storage Tanks-Acc Depr	-38,255.98		
15009A · Wells & Pump Equip-Acc Depr	-343,893.60		
15012A · Distribution Piping-Acc Depr	-125,064.35		
15016A · Roads & Landscaping-Acc Depr	-52,604.55		
15018A · Meters & Connections-Acc Depr	-91,718.49		
15020A · Generators-Acc Depr	-165,599.31		

Pine-Strawberry Water Improvement District
Balance Sheet
As of January 31, 2019

	Jan 31, 19			
Total 15000AI · Infrastructure			-980,995.55	
15000VA · Vehicles/Furniture & Equipment				
15004A · Computers Hard & Soft-Acc Depr		-61,711.30		
15014A · Field Equipment-Acc Depr		-66,590.66		
15015A · Vehicles & Equipmt-Acc Depr		-53,767.48		
Total 15000VA · Vehicles/Furniture & Equipment			-182,069.44	
15000LA · Lease Hold Improvements				
15011A · Admin Bldg-Lease Improve-Acc De		-19,555.20		
Total 15000LA · Lease Hold Improvements			-19,555.20	
Total 1500A · Accum Deprectn-Assets aft 9-09				-1,182,620.19
15000 · Fixd Assets-Acqrd After 9-30-09				
15000I · Infrastructure				
15005 · Booster Pumps & Bldgs		282,290.78		
15007 · Monitoring Systms & Pressure Tn		11,856.17		
15008 · Storage Tanks		435,128.22		
15009 · Wells & Pumping Equipment		1,668,728.63		
15012 · Distribution Piping & Mains		551,958.21		
15016 · Roads & Landscaping		298,160.00		
15018 · Meters & Service Connections		172,076.46		
15020 · Generators		224,103.05		
Total 15000I · Infrastructure			3,644,301.52	
15000VE · Vehicles/Furniture & Equipment				
15004 · Computers -Hardware & Software		77,233.71		
15014 · Field Service Equipment		85,899.52		
15015 · Vehicles & Equipment/Field		184,656.04		
Total 15000VE · Vehicles/Furniture & Equipment			347,789.27	
15000LE · Leasehold Improvements				
15011 · Admin Bldg-Leashold Improvement		19,555.20		
Total 15000LE · Leasehold Improvements			19,555.20	
15017 · Land & Land Rights			110,728.32	
Total 15000 · Fixd Assets-Acqrd After 9-30-09				4,122,374.31
13000 · Fixed Assets-Acquired BUI				
13000B · Bldgs				
13010 · Buildings Sites-B&I		70,385.00		
Total 13000B · Bldgs			70,385.00	
13000I · Infrastructure				
13008 · Tanks Water-Purchased BUI		657,959.00		
13005 · Booster Equipment-BUI		90,905.51		
13012 · Distribution Piping-BUI		759,986.00		
13009 · Wells & Pumping Equip-BUI		241,805.00		
13007 · Monitoring & Pressure TanksBUI		78,054.26		
13014 · Fire Hydrants/BUI		125,250.00		
Total 13000I · Infrastructure			1,953,959.77	
130011 · Land & Land Rights			91,239.00	
Total 13000 · Fixed Assets-Acquired BUI				2,115,583.77
13200 · Assets To Be Capitalized-WIP				
13202 · WIFA CIP				
TANK PROJECTS				
Canyon Tank 1 Replacement	1,080.00			
Total TANK PROJECTS		1,080.00		

Pine-Strawberry Water Improvement District
Balance Sheet
As of January 31, 2019

	Jan 31, 19			
BOOSTER STATION PROJECTS				
Pine Ranch 2 Booster Station	660.00			
Total BOOSTER STATION PROJECTS		660.00		
WIFA AERIAL EXPENSES		40,000.00		
WATERLINE REPLACEMENT PROJECTS				
Portal 3 PRV Replacement	660.00			
Tall Pines	780.00			
Str Knolls 2/Str Ranch 2	1,048,381.65			
Cool Pines	32,620.00			
Pinewood Haven Waterline	91,728.69			
Rim Vista Waterline	91,668.68			
Whispering Pines Road	6,612.00			
Total WATERLINE REPLACEMENT PROJECTS		1,272,451.02		
WIFA PROGRAM MANAGEMENT				
Program Management Fees	20,135.40			
WIFA Program Mgmnt Expenses	8,384.77			
Total WIFA PROGRAM MANAGEMENT		28,520.17		
Total 13202 · WIFA CIP			1,342,711.19	
13201 · CIP FY2018				
WIFA- TAG		33,500.00		
Total 13201 · CIP FY2018			33,500.00	
Total 13200 · Assets To Be Capitalized-WIP				1,376,211.19
Total Fixed Assets				5,618,980.88
Other Assets				
14005A · Ammortization of Goodwill				-301,290.44
14005 · Acq Costs - Excess-goodwill				1,257,552.00
14001 · Security Dep Admin Bldg Lease				699.60
14004 · Prepaid Expenses				40,308.02
Total Other Assets				997,269.18
TOTAL ASSETS				8,386,304.55
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · Accounts Payable				205,813.48
Total Accounts Payable				205,813.48
Credit Cards				
20003 · CC 7855				3,396.04
Total Credit Cards				3,396.04
Other Current Liabilities				
24001 · Compensated PTO				16,733.97
25503 · Interest Payable-Compass				16,624.34
24101 · Refundable Customer Deposits				216,410.83
25500 · Sales Tax Payable				13,866.63
Total Other Current Liabilities				263,635.77
Total Current Liabilities				472,845.29
Long Term Liabilities				
25005 · WIFA Note Payable				1,332,376.55
25004 · Compass Bank Refinance of Loan				4,890,625.00

Pine-Strawberry Water Improvement District
Balance Sheet
As of January 31, 2019

	Jan 31, 19
Total Long Term Liabilities	6,223,001.55
Total Liabilities	6,695,846.84
Equity	
32001 Prior Period Restatement	-667,774.43
32000 · Revenues over Expenses 6/30/18	1,816,569.58
Net Income	541,662.56
Total Equity	1,690,457.71
TOTAL LIABILITIES & EQUITY	**8,386,304.55**

Pine-Strawberry Water Improvement District
Profit & Loss YTD Comparison
January 2019

	Jan 19	Jul '18 - Jan 19
Ordinary Income/Expense		
Income		
50000 · Revenues		
50200A · Other Water Fees		
50208 · Meter Re-Installation	0.00	450.00
50207 · Reconnection Fee	0.00	150.00
50205 · Re-Establishment	0.00	1,007.50
50203 · Meter Installation	1,250.00	9,850.00
50202 · Establishment Fee-Water	750.00	7,700.00
50209 · Impact Fee Income	2,000.00	16,000.00
50200A · Other Water Fees - Other	0.00	1,342.65
Total 50200A · Other Water Fees	4,000.00	36,500.15
50100 · Miscellaneous Fees		
50101 · Late Fees	1,360.34	9,632.22
50102 · NSF Checks	180.00	750.00
50103 · Other Fees	155.00	155.00
Total 50100 · Miscellaneous Fees	1,695.34	10,537.22
50300 · Property Tax Levy	16,224.30	498,248.15
50200 · Water Fees		
50201D · Excess Gallon Fees Tier 4	20,745.56	100,152.88
50201C · Excess Gallon Fees Tier 3	6,017.80	48,996.91
50201B · Excess Gallon Fees Tier 2	5,499.20	41,497.88
50201A · Excess Gallon Fees-Tier 1	6,433.01	48,823.67
50201 · Water Base Fees	74,849.01	867,352.52
Total 50200 · Water Fees	113,544.58	1,106,823.86
Total 50000 · Revenues	135,464.22	1,652,109.38
Total Income	135,464.22	1,652,109.38
Expense		
60000 · ADMINISTRATION		
60039 · Other Admin Expenses		
60032 · Advertisements/Website Expenses		
03 · Website Maintenance	870.00	4,500.00
02 · Public Notices	0.00	547.26
01 · Election Expenses	0.00	177.66
60032 · Advertisements/Website Expenses - Other	684.30	684.30
Total 60032 · Advertisements/Website Expenses	1,554.30	5,909.22
60031 · Mailings-Customer Billings	2,241.72	13,829.85
60027 · Travel/Meal Admin	143.89	577.20
60025 · Supplies / Printing - Adm.		
60025-A · Special Event Supplies/Expenses	0.00	336.55
60025 · Supplies / Printing - Adm. - Other	473.81	3,101.15
Total 60025 · Supplies / Printing - Adm.	473.81	3,437.70
60024 · Dues and Subscriptions		
60024-A · SIMPLE Retirement Plan Fees	0.00	50.00
60024 · Dues and Subscriptions - Other	0.00	283.00
Total 60024 · Dues and Subscriptions	0.00	333.00
60018 · Postage- General (Not Billings)	6.70	368.14
60014 · Insurance General	1,438.62	6,952.89
60011 · Bank Charges	701.99	6,216.28
Total 60039 · Other Admin Expenses	6,561.03	37,624.28
60038 · Outside Source Fees		
60036 · Drug Testing-StatClinix	0.00	215.00
60010 · Sage-EFT Fees	1,179.57	6,433.86
60009 · Merchant Credit Card Fees	779.42	4,882.65

Pine-Strawberry Water Improvement District
Profit & Loss YTD Comparison
January 2019

	Jan 19	Jul '18 - Jan 19
60008 · Invoice Cloud Fees	1,224.40	8,928.00
Total 60038 · Outside Source Fees	3,183.39	20,459.51
60037 · Administrative Office Expenses		
60019 · Equipment Rental-Adm	214.91	1,592.83
60023 · Computer/Software/IT Expenses	208.33	17,889.90
60015 · Small Equipment / Furniture	0.00	746.19
60016 · Telephone/Ans. Serv./ Internet		
60016A · 60016A DM Cell Phone	50.96	407.26
60016 · Telephone/Ans. Serv./ Internet - Other	1,419.26	6,738.31
Total 60016 · Telephone/Ans. Serv./ Internet	1,470.22	7,145.57
60017 · Janitorial/Trash &Security bldg	334.00	1,696.21
60013 · Electrict,Propane & Water- Adm.	477.75	2,313.98
60012 · Building Lease	1,200.00	8,400.00
Total 60037 · Administrative Office Expenses	3,905.21	39,784.68
6000-B · 6000-B-Admin Employer Burden		
600-9I · PSWID HSA Burden-Admin	233.36	933.44
600-9H · PSWID Retirement Burden Admin	423.84	2,962.35
600-9G · Payroll Processing Fees/ADP	473.05	2,434.47
600-9F · Employer Insurances Burden	2,522.82	15,083.32
600-9E · PSWID-Workmens Comp Insurance	68.19	885.69
600-9D · PSWID-Employment Taxes-SUTA	327.93	1,072.97
600-9C · PSWID-Employment Taxes-FUTA	91.77	126.81
600-9B · PSWID-Employment Taxes-Med	236.32	1,592.67
600-9A · PSWID-Employment Taxes-SS	1,010.45	6,810.01
6000-B · 6000-B-Admin Employer Burden - Other	0.00	0.00
Total 6000-B · 6000-B-Admin Employer Burden	5,387.73	31,901.73
6000-A · Administrative Labor		
600-4 · 600-4 CS Rep 1	1,542.85	8,358.75
600-10 · Administrative OT Expense	81.01	299.38
600-7 · Accountant	2,451.56	24,960.76
600-6 · CS Representative 2	1,543.92	17,162.27
600-1 · District Manager	5,315.94	59,657.01
Total 6000-A · Administrative Labor	10,935.28	110,438.17
60030 · Depreciation Expense-Admin		
60030A · Ammortized Deferred Acq Charges	2,619.92	18,339.44
60030 · Depreciation Expense-Admin - Other	145.61	1,019.28
Total 60030 · Depreciation Expense-Admin	2,765.53	19,358.72
Total 60000 · ADMINISTRATION	32,738.17	259,567.09
70000 · BOARD OF DIRECTORS		
70012 · Website-Updates & Postings	37.78	264.46
70001 · Accountant Fees-Audit	0.00	18,200.00
70003 · Ins. Public Officials Liability	368.83	2,581.81
70004 · Legal Fees - B of D		
70004L · Litiigation Expenses	832.50	13,072.50
70004 · Legal Fees - B of D - Other	3,735.00	20,475.00
Total 70004 · Legal Fees - B of D	4,567.50	33,547.50
70005 · Public Communications & Ads Run	20.00	293.29
70006 · Supplies - B of D	37.83	37.83
Total 70000 · BOARD OF DIRECTORS	5,031.94	54,924.89
80000 · OPERATIONS		
80040 · Field Expenses		
80042 · Water/Supplies for Outages	0.00	229.31
80008 · Equipment Rental-Field	0.00	1,178.99

Pine-Strawberry Water Improvement District
Profit & Loss YTD Comparison
January 2019

	Jan 19	Jul '18 - Jan 19
80007 · Storage Unit	50.00	350.00
80041 · Tools & Misc Expenses	5,723.33	21,252.64
Total 80040 · Field Expenses	5,773.33	23,010.94
80038 · Existing Sites Wells/Pumps/Tank		
80026 · Shipping Expense	84.45	816.73
80030 · Propane-Well Sites	36.56	431.00
80014 · Water Share Agreemts	2,013.96	18,924.76
80017 · Asphalt-Landscape Repairs	1,288.89	19,293.67
80025 · Well Sites-Licenses & Permits	0.00	319.28
80018 · Testing Lab/Regulatory Fees H2O	288.00	3,801.85
80010 · Outside Services		
80011 · Blue Stake Service Water	644.33	920.88
80010-P · Plumber Service	0.00	432.95
80010CO · Contract Operator	500.00	5,225.00
80010-G · Maintenance Connection	597.00	5,445.68
80010F · Tank Level Monitoring	102.00	857.33
80010D · Infrastructure Repair/Eval	0.00	234.81
80010B · Survey Costs	0.00	5,701.40
80010A · Regulatory Fees/Permits	0.00	9,074.00
Total 80010 · Outside Services	1,843.33	27,892.05
80015 · Chemicals/Supplies Water	315.00	3,621.41
80013 · Telephones-Tank Levels/Pumps	394.63	2,762.41
80012 · Electricity Wells & Water Share		
80012B · Electric-Existing Well Sites	7,898.40	48,860.62
80012A · Electric Water Shares	1,634.05	12,507.27
Total 80012 · Electricity Wells & Water Share	9,532.45	61,367.89
80038 · Existing Sites Wells/Pumps/Tank - Other	0.00	1,723.70
Total 80038 · Existing Sites Wells/Pumps/Tank	15,797.27	140,954.75
80037 · Field Office Expenses		
80033 · Field Copy Machine	202.77	1,487.88
80039 · Certification/Related Expenses	0.00	580.58
80031 · Mileage/Meals/Gear	307.23	1,496.63
80029 · Cell Phones & Communications	407.52	3,257.54
80005 · Janitorial/Trash - Field Office	486.30	2,294.10
80004 · Supplies Field Office	77.00	1,194.15
80002 · Water -Field Office	64.24	450.30
80001 · Phone/Electric -Field Office	818.71	4,449.59
80037 · Field Office Expenses - Other	0.00	53.71
Total 80037 · Field Office Expenses	2,363.77	15,264.48
80036 · Field Vehicle & Equipmt Costs		
80024 · Autos & Eqpt-Insurance Fees	813.63	5,439.79
80023 · Autos & Eqpt-License Fees	0.00	504.89
80022 · Autos & Eqpt-Maintain & Repair		
2018 F-350 VIN 5957	30.66	30.66
2018 F-150 VIN7745	1,892.10	1,892.10
2007 Silverado VIN 7728	985.12	985.12
80022 · Autos & Eqpt-Maintain & Repair - Other	475.83	13,942.22
Total 80022 · Autos & Eqpt-Maintain & Repair	3,383.71	16,850.10
80020 · Autos & Eqpt-Fuel Expense	1,603.18	11,825.23
Total 80036 · Field Vehicle & Equipmt Costs	5,800.52	34,620.01
80035 · Parts Water Structures		
80016 · Parts Existing Infrastructure		
Tank Farm	809.00	809.00
80016B · Parts-New Meter Installs	2,138.60	7,786.38
80016H · Hydrant Expenses	0.00	463.52

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	Jan 19	Jul '18 - Jan 19
Milk Ranch 2 Well	0.00	2,199.46
80016PM · Pumps & Motors	4,524.95	7,524.92
80016W · Water Share Improvements	0.00	11.93
80016 · Parts Existing Infrastructure - Other	2,987.25	47,031.32
Total 80016 · Parts Existing Infrastructure	10,459.80	65,826.53
80035 · Parts Water Structures - Other	-83.79	-83.79
Total 80035 · Parts Water Structures	10,376.01	65,742.74
8000-P · Field Employer Burden		
800-9I · PSWID HSA Burden-Field	350.04	1,779.37
800-9H · PSWID Retirement Burden-Field	94.82	876.31
800-9G · Child Support Payment	0.00	0.00
800-9F · Employer Insurance Burden	4,939.83	34,189.26
800-9E · PSWID-Workmens Comp Insurance	613.73	5,972.55
800-9D · PSWID-Employment Taxes-SUTA	445.16	3,489.22
800-9C · PSWID-Employment Taxes-FUTA	127.47	270.61
800-9B · PSWID-Employment Taxes-MED	308.05	2,503.91
800-9A · PSWID-Employment Taxes-SS	1,317.24	10,706.60
8000-P · Field Employer Burden - Other	0.00	0.00
Total 8000-P · Field Employer Burden	8,196.34	59,787.83
8000-O · Field Labor		
800-12 · Utility Worker 12	497.61	12,269.15
800-11 · Utility Worker 11	843.49	19,969.92
800-9 · Utility Worker 9	2,001.85	20,630.85
800-2 · Utility Worker 2	1,783.28	18,744.50
800-10 · Field OT Expense	2,543.92	28,249.83
800-4 · Utility Worker 4	2,052.83	22,018.61
800-3 · Utility Worker 3	2,145.71	22,371.42
800-1 · Utility Worker 1	0.00	5,605.14
800-5 · Field Service Lead 5	2,268.00	26,916.60
Total 8000-O · Field Labor	14,136.69	176,776.02
80021 · Depreciation Expense	31,701.03	205,939.03
Total 80000 · OPERATIONS	94,144.96	722,095.80
Total Expense	131,915.07	1,036,587.78
Net Ordinary Income	3,549.15	615,521.60
Other Income/Expense		
Other Income		
50400 · Other Income		
50407 · Rebates	0.00	1,650.00
50406 · WIFA Grant Funds	0.00	43,296.79
50401 · Accounting Credit	102.75	811.93
50403 · Interest-Property Taxes	234.27	1,686.54
Total 50400 · Other Income	337.02	47,445.26
Total Other Income	337.02	47,445.26
Other Expense		
10101 · Other Expense		
10108 · WIFA Finance Charges	2,567.61	2,567.61
10107 · WIFA Interest	1,033.89	1,033.89
10106 · Compass Interest & Finance Fees	16,624.34	117,702.80
Total 10101 · Other Expense	20,225.84	121,304.30
Total Other Expense	20,225.84	121,304.30
Net Other Income	-19,888.82	-73,859.04

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	Jan 19	Jul '18 - Jan 19
Net Income	-16,339.67	541,662.56