Pine-Strawberry Water Improvement District

Treasurer's Report For The

March 28, 2019 Board Meeting

The following reports are provided with financial information through February 28, 2019

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- **Water Usage Revenue Increase Resulting from 7/1/2016 Tier Changes (1 Page)**
- **Base Rate Revenue Increase Resulting from 7/1/2016 Rate Change (1 Page)**
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Pine-Strawberry Water Improvement District
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PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE BALANCE SHEET - ACCRUAL BASIS
FOR THE EIGHT MONTHS ENDED FEBRUARY 2018 AND 2019

	2/28/2018		2/28/2019	
ASSETS				
Current Assets				
Cash In Bank - BBVA Compass Revenue Fund (Operations)		$674,735.28		$939,238.37
Cash In Bank - BBVA Compass Restricted Customer Deposits		196,840.60		216,625.72
Cash In Bank - BBVA Compass Impact Fee Account		38,056.98		60,056.98
Cash In Bank - BBVA Compass Maintenance Reserve Fund		250,000.00		250,000.00
Cash In Bank - Chase Bank Gila County Warrant Account		23,728.62		108,683.16
Cash In Bank - BBVA WIFA Operations		9,841.19		25,559.84
Cash In Bank - BBVA WIFA Reserve Fund		25,000.00		126,212.95
Petty Cash and Cash Drawer		600.00		400.00
Total Checking and Cash		$1,218,802.67		$1,726,777.02
Accounts Receivable				
Accounts Receivable - PSWID - Less Allowance for Bad Debts		$102,223.98		112,376.68
Property Tax Receivable-Gila County		2,137.67		5,591.58
Unbilled Water Fees		0.00		0.00
Employee Payroll Advance		0.00		0.00
Total Accounts Receivable		104,361.65		117,968.26
Total Current Assets		$1,323,164.32		$1,844,745.28
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	3,720,837.86		4,122,374.31	
Infrastructure, WIFA Infrastructure Projects	0.00		658,524.48	
Less: Accumulated Depreciation - WIFA Projects	0.00		-6,056.88	
Less: Accumulated Depreciation	-2,427,699.34		-2,756,774.30	
		$3,408,722.29		$4,133,651.38
Construction In Progress - District		205,268.41		33,500.00
Construction In Progress - WIFA		0.00		1,361,280.32
Total Fixed Assets		$3,701,647.45		$5,605,784.70
Other Assets				
Acquired Costs - Excess Goodwill-Net of Amortization		$985,080.64		$953,641.64
Nexus Grant Receivable		0.00		0.00
Prepaid Contract Services and Expenses		57,214.41		48,277.10
Security Deposit - Admin Building Lease		699.60		699.60
Total Other Assets		$1,042,994.65		$1,002,618.34
TOTAL ASSETS		$6,067,806.42		$8,453,148.32
LIABILITIES AND EQUITY				
Current Liabilities				
Accounts Payable		$41,523.68		$63,995.74
Accrued Payroll		0.00		0.00
Compensated PTO		0.00		16,733.97
Credit Card Payable		3,686.85		233.44
Sales Tax Payable		10,866.98		12,397.13
Refundable Customer Deposits		196,928.69		216,625.72
Accrued Interest		37,951.76		33,248.68
Total Current Liabilities		$290,957.96		$343,234.68
Long Term Liabilities				
BBVA Compass Bank		$5,539,559.00		$4,890,625.00
WIFA Note Payable		0.00		1,501,235.67
Total Notes Payable		5,539,559.00		6,391,860.67
TOTAL LIABILITIES		$5,830,516.96		$6,735,095.35
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	370,306.17		569,257.82	
TOTAL EQUITY		237,289.46		1,718,052.97
TOTAL LIABILITIES & EQUITY		$6,067,806.42		$8,453,148.32

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

INCOME		2/28/2018		2/28/2019	Notes
Revenues					
Water Fees		$1,281,233.14		$1,258,411.82	
Property Tax Levy		491,198.76		514,747.82	
Other Water Fees		28,120.00		40,150.15	
Miscellaneous Fees		11,663.41		11,991.72	
TOTAL REVENUE		$1,812,215.31		$1,825,301.51	
EXPENSES					
Administrative Labor	$139,484.95		$127,393.30		
Administrative Labor Burden	15,197.48		37,399.00		
Administrative Office Expenses	43,735.22		43,371.40		
Outside Source Fees	31,591.71		43,911.93		
Other Administrative Expenses	42,294.85		20,523.34		
WIFA Incidental Expenses	158.81		0.00		
ADMINISTRATIVE EXPENSES		$272,463.02		$272,598.97	
Board of Directors Expense		82,456.20		$58,475.10	1
Depreciation & Amortization- Administrative		21,852.40		22,124.25	
TOTAL ADMINISTRATIVE EXPENSES		$376,771.62		$353,198.32	
OPERATIONS EXPENSES					
Contract Services - Field	$441,703.76		$0.00		
Outside/Professional Services	26,759.52		19,103.81		
Field Labor	68,629.71		196,744.15		
Field Labor Burden	21,639.36		66,832.71		
Wells, Tanks & Infrastructure	116,611.45		207,151.17		
Field Office Expenses	16,654.50		17,158.70		
Field Tools & Supplies	0.00		27,906.83		
Field Vehicle & Equipment	16,355.54		40,432.70		
Parts Water Structures	17,490.83		0.00		
OPERATIONS EXPENSES		$725,844.67		$575,330.07	
Depreciation		188,860.68		237,558.73	
TOTAL OPERATIONS EXPENSES		$914,705.35		$812,888.80	
TOTAL EXPENSES		$1,291,476.97		$1,166,087.12	
NET INCOME		$520,738.34		$659,214.39	
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	793.91		909.98		
Other Income - Interest Property Taxes	548.35		2,115.30		
TOTAL OTHER INCOME		$1,342.26		$47,972.07	
WIFA Interest & Finance Fees	$0.00		$3,601.50		
Compass Bank Interest & Finance Fees	151,774.43		134,327.14		
TOTAL OTHER EXPENSES		$151,774.43		$137,928.64	
TOTAL OTHER INCOME & EXPENSE		-$150,432.17		-$89,956.57	
NET INCOME		$370,306.17		$569,257.82	

1. C/Y Board of Directors includes Audit of $18,200, Legal Fees of $20,902.50, Litigation Legal Fees of $15,525.00 and BOD Insurance.

Pine-Strawberry Water Improvement District
Cash Position as of February 28, 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	
February	$235,876	$123,591	$112,285	$925,788	1
March					
April					
May					
June					
YTD 2018/2019	$4,214,305	$3,288,517	$925,788	$1,389,015	

Bank Account Presentation

Reconciled Statement Balances	Beginning	Ending	
CB-Revenue Fund(Operations)	$893,348.53	$939,238.37	
CB-WIFA Operations	$25,559.84	$25,559.84	
Chase Bank - Warrant Account	$88,365.76	$108,683.16	
Compass Bank - Impact Fees	$58,056.98	$60,056.98	
Non-Restricted Account Balances	$1,065,331.11	$1,133,538.35	2
CB-Maintenance Reserve Fund	$250,000.00	$250,000.00	
Compass Bank - Security Deposit	$216,560.83	$216,625.72	
CB - WIFA Reserve Account	$126,212.95	$126,212.95	
Restricted Account Balances	$592,773.78	$592,838.67	
Total Reconciled Balances	$1,658,104.89	$1,726,377.02	

Bank Statement Balances	Beginning	Ending	
CB-Revenue Fund(Operations)	$922,628.64	$963,493.09	
CB-WIFA Operations	$35,358.29	$25,559.84	
Chase Bank - Warrant Account	$88,365.76	$108,683.16	
Compass Bank - Impact Fees	$58,056.98	$60,056.98	
Non-Restricted Account Balances	$1,104,409.67	$1,157,793.07	2
CB-Maintenance Reserve Fund	$250,000.00	$250,000.00	
Compass Bank - Security Deposit	$216,879.86	$217,317.75	
CB - WIFA Reserve Account	$126,212.95	$126,212.95	
Restricted Account Balances	$593,092.81	$593,530.70	
Total Statement Balances	$1,697,502.48	$1,751,323.77	

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 February 28, 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
Amazon	2/10/2019	Office Supplies	CE	$94.44		$3,490.48
Amazon Prime	2/15/2019	2019 Annual Fee	CE	$126.85		$3,617.33
Office 365 Renewal	2/25/2019	Accountant's Copy	CE	$106.59		$3,723.92
E-Pay Compass Bank	2/28/2019				$3,490.48	$233.44
Balance Due 2/28/19						$233.44

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)

	Approved	Fiscal Year to Date Thru 2/28/2019					Notes:
Revenue (Cash In)	**FY 18/19**	**Revised Budget**	**Current Month**	**Actual**	**Variance**	**Remaining**	
Cash Carry Forward - Reserve Fund	$250,000	$250,000	$250,000	$250,000	$0	$250,000	
Capital Project Carry Forward	$100,000	$302,362	$302,362	$302,362	$0	$302,362	1
Deferred Debt Repayment Carry Forward	$200,000	$200,000	$200,000	$200,000	$0	$200,000	2
SUBTOTAL: CARRY OVER	$550,000	$752,362	$752,362	$752,362	$0	$752,362	
Property Tax Levies	$768,532	$768,532	$512,355	$516,863	$4,508	$251,669	3
Customer Sales	$2,075,625	$2,075,625	$1,383,750	$1,258,412	($125,338)	$817,213	
Miscellaneous Revenues	$75,000	$75,000	$50,000	$52,142	$2,142	$22,858	
WIFA Funding	$2,750,000	$2,750,000	$1,833,333	$1,546,382	($286,951)	$1,203,618	4
Potential Grants/Non-Revenue Funds	$1,000,000	$797,638	$0	$0	$0	$797,638	
Sales Tax on Revenues	$140,000	$140,000	$93,333	$88,145	($5,188)	$51,855	
SUBTOTAL: CASH IN FLOWS	$6,809,157	$6,606,795	$3,872,771	$3,461,944	($410,827)	$3,144,851	
TOTAL REVENUE	$7,359,157	$7,359,157	$4,625,133	$4,214,306	($410,827)	$3,144,851	

Expenses (Cash Out)							
Operations	$376,000	$376,000	$250,667	$260,594	$9,927	$115,406	
Field Labor & Burden	$580,000	$580,000	$386,667	$263,577	($123,090)	$316,423	
Admin	$550,000	$550,000	$366,667	$272,599	($94,068)	$277,401	
Board (legal Fees and Advertising)	$60,000	$60,000	$40,000	$58,475	$18,475	$1,525	
Capital project/Repair	$215,357	$256,749	$143,571	$52,789	($90,782)	$203,960	
Infrastructure Repairs	$90,000	$90,000	$60,000	$39,390	($20,610)	$50,610	
Equipment Replacement	$200,000	$200,000	$133,333	$61,860	($71,473)	$138,140	
WIFA Funding - Capital Projects	$2,750,000	$2,750,000	$1,833,333	$1,438,760	($394,573)	$1,311,240	5
Additional Potential Grants/Non-Revenue Funds	$1,000,000	$797,638	$0	$0	$0	$797,638	
Debt Service/Loan-Compass Bank	$450,000	$450,000	$300,000	$322,514	$22,514	$127,486	
Debt Service/Loan-Compass Bank-Addional Principal	$350,000	$400,000	$100,000	$100,000	$0	$300,000	
Debt Service/Loan-Loan Reserve WIFA	$0	$100,970	$50,970	$76,213	$25,243	$24,757	
Debt Service/Loan-WIFA Interest Only	$157,800	$157,800	$105,200	$3,602	($101,598)	$154,198	
Deferred Debt Repayment Carry Forward	$190,000	$200,000	$200,000	$250,000	$50,000	($50,000)	
Sales Tax on Revenues	$140,000	$140,000	$93,333	$88,145	($5,188)	$51,855	
SUBTOTAL: OPERATIONS & CAPITAL EXPENSES	$7,109,157	$7,109,157	$4,063,741	$3,288,518	($775,223)	$3,820,639	
TOTAL CASH OUTFLOWS	$7,109,157	$7,109,157	$4,063,741	$3,288,518	($775,223)	$3,820,639	
Cash Carry Forward - Reserve Fund	$250,000	$250,000	$0	$250,000	$0	$250,000	
	$250,000	$250,000	$0	$250,000	$0	$250,000	
TOTAL EXPENSES INCLUDING RESERVES	$7,359,157	$7,359,157	$4,063,741	$3,538,518	($775,223)	$3,820,639	
Net Operating Surplus (Shortfall) as of 2/28/19					$364,396		
Net Cash Position at Month End				$925,788			

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*
6. *Overall income and expenses are more or less than anticipated for year to date*
7. *All property tax levies, excess water and base fees collected from the rate changes effective July 1, 2016 are allocated to pay additional principal payments on the BBVA Compass purchase loan*

PSWID FY 2018/19 Capital Projects Report
Fiscal Year June 30, 2019 Thru February 28, 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	-$2,466.00	$7,740.50	1
HWY 87 & Pine Creek Booster Station/Panel		$40,404.00	$40,404.00	$0.00	$40,404.00	$40,404.00	$0.00	
Magnolia Booster Station		$8,410.00	$8,410.00	$0.00	$8,410.00	$8,410.00	$0.00	
Tank Monitoring Upgrade		$6,440.84	$6,440.84	$0.00	$6,440.84	$6,440.84	$0.00	
Capital Projects Carryover to FY 18/19 (Uncommitted Funds)	$302,362.00	-$100,867.84	$201,494.16	$0.00	$201,494.16		$201,494.16	2
FY 18/19 CAPITAL PROJECTS INCLUDING GRANTS	$337,362.00	-$12,113.00	$325,249.00	$35,966.00	$290,249.00	$52,788.84	$209,234.66	

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
February 28, 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	607,809.83
Canyon Tanks 1	708,920.00
Portal 2 & 3 Tank Rehabilitation	679,165.72
Owner Contingencies for Unforeseen Costs	0.00
Total Commitment F/Y 19	1,995,895.55
Remaining WIFA F/Y 19 Funds Available	7,209.99

WIFA PSWID Funding Program FY18 thru FY22

Fiscal Year to Date Thru February 2019

Uses by Budget Item	BUDGET	APPROVED MODIFICATIONS	APPROVED BUDGET	REMAINING BALANCE FORWARD	Disburst 13	REMAINING BALANCE	Disburst 14	REMAINING BALANCE	Disburst 15	REMAINING BALANCE	Disburst 16	REMAINING BALANCE	Disburst 17	REMAINING BALANCE
Planning	$0.00					$0.00								
Design & Engineering	$900,000.00		$900,000.00	$666,217.09	$692.50	$665,524.59		$665,524.59		$665,524.59		$665,524.59		$665,524.59
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	$4,866,585.19	$44,801.54	$4,821,783.65		$4,821,783.65		$4,821,783.65		$4,821,783.65		$4,821,783.65
Inspection & Construction Management	$600,000.00		$600,000.00	$498,309.92	$6,853.83	$491,456.09		$491,456.09		$491,456.09		$491,456.09		$491,456.09
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	$6,031,112.20	$52,347.87	$5,978,764.33	$0.00	$5,978,764.33	$0.00	$5,978,764.33	$0.00	$5,978,764.33	$0.00	$5,978,764.33

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 13	REMAINING BALANCE	Disburst 14	REMAINING BALANCE	Disburst 15	REMAINING BALANCE	Disburst 16	REMAINING BALANCE	Disburst 17	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	$0.00		$0.00		$0.00		$0.00		$60.00		$60.00
920283-18-05	Pinewood Haven/Rim Vista Waterline Replacement -In Process	Pipe	2.1	$285,093.00	$519,907.00	$805,000.00	$666,404.17	$44,801.54	$621,602.63		$621,602.63		$621,602.63		$621,602.63		$621,602.63
	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	$470,320.00		$470,320.00		$470,320.00		$470,320.00		$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	$52,388.74	$632.50	$1,555.85		$1,555.85		$1,555.85		$1,555.85		$1,555.85
920283-18-08	Tall Pines Pipeline Upgrade Phase A	Pipe	2.2	$458,370.00		$458,370.00	$457,650.00		$457,650.00		$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	$60.00	$1,279,350.00		$1,279,350.00		$1,279,350.00		$1,279,350.00		$1,279,350.00
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	$3,291,349.91	$45,494.04	$3,195,655.48	$0.00	$3,195,655.48	$0.00	$3,195,655.48	$0.00	$3,195,655.48	$0.00	$3,195,655.48
920283-18-01	Strawberry View 1 Tank Replacement 20K - Completed	Tank	1	$154,000.00	$161,802.50	$315,802.50	$0.00		$0.00		$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	$378,920.00		$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	$680,297.52		$680,297.52		$680,297.52		$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	$1,565,367.52	$0.00	$1,565,367.52	$0.00	$1,565,367.52	$0.00	$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	$80,484.00		$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 February 2019

	Uses by Budget Item			BUDGET	APPROVED MODIFICATIONS	APPROVED BUDGET	REMAINING BALANCE FORWARD	Disburst 13	REMAINING BALANCE	Disburst 14	REMAINING BALANCE	Disburst 15	REMAINING BALANCE	Disburst 16	REMAINING BALANCE	Disburst 17	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	$1,010,500.00	$0.00	$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	$303,945.77	$6,853.83	$347,292.33		$347,292.33		$347,292.33		$347,292.33		$347,292.33
	Synergy Geomatics LLC & Hansen Engineering			$40,000.00		$40,000.00			$0.00		$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	$6,051,112.20	$52,347.87	$5,998,764.33	$0.00	$5,998,764.33	$0.00	$5,998,764.33	$0.00	$5,998,764.33	$0.00	$5,998,764.33

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	$24,185.67	$343,648.80
	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	$11,911.74	$11,911.74	$793,088.26	$185,278.43	$607,809.83
	Rim Vista Combined with Pinewood Haven	$305,546.00	Pipe	2.2		$305,546.00	-$305,546.00	$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	$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	$1,031,473.01	$1,555.85
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	$1,407,492.18	$3,525,511.48
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	$1,792.80	$679,164.72
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	$30,608.40	$1,564,234.72
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/Ralls - 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	Approved Project Budget			CIP Budget Adjustments	CIP Budget	Approved Budget Changes	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
	PROJECT NAME		TYPE	PHASE			8/18 & 12/31 & 1/19								
	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	$1,438,760.58	$5,980,195.20

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
'otal Gallons	**15,969,614**	**15,410,947**	**22,182,644**	**55,818,897**	**18,225,306**	**11,563,986**	**12,133,711**	**13,895,894**	**48,890,997**	
Total $$	**$27,946.82**	**$94,623.75**	**$174,633.34**	**$297,203.91**	**$27,946.82**	**$70,648.47**	**$106,257.31**	**$183,045.21**	**$387,897.81**	**$90,693.90**
July										
gallons	2,017,518	2,301,461	4,276,942	8,595,921	2,017,518	1,665,270	2,242,381	2,670,752	8,595,921	
$$	$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	1,793,242	977,830	935,596	3,706,668	1,793,242	798,980.00	494,380.00	620,066	3,706,668	
$$	$ 3,138.17	$ 6,844.81	$ 8,420.36	$ 18,403.35	$ 3,138.17	$ 5,592.86	$ 4,943.80	$ 9,300.99	$ 22,975.82	**$ 4,572.48**
March										
gallons										
$$										

FEBRUARY 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
								8	# Months
								$13,639.20	YTD Total

FEBRUARY 2019
SH

Pine-Strawberry Water Improvement District
General Ledger
As of February 28, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
10015 · WIFA Reserve Accnt							0.00
Check	02/15/2018	5876	PSWID-Funds Tra...	Transfer to ...	10000 · Oper...	25,000.00	25,000.00
Total 10015 · WIFA Reserve Accnt						25,000.00	25,000.00
10014 · WIFA Operations Accnt							0.00
Check	02/13/2018		Compass Bank	Check Orders	60040 · WIF...	-158.81	-158.81
Check	02/15/2018	5875	PSWID-Funds Tra...	Transfer Op...	10000 · Oper...	10,000.00	9,841.19
Total 10014 · WIFA Operations Accnt						9,841.19	9,841.19
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							38,056.98
Total 10010 · Impact Fee Account-Compass							38,056.98
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							517,993.42
Bill Pmt -Check	02/01/2018	5872	EUSI, LLC	TO #3 Feb2...	20000 · Acco...	-11,250.00	506,743.42
Deposit	02/01/2018			Deposit	12006 · Accts...	2,701.27	509,444.69
Deposit	02/01/2018			Deposit	12006 · Accts...	362.52	509,807.21
Deposit	02/01/2018			Deposit	12006 · Accts...	896.10	510,703.31
Check	02/01/2018		Sage Payment Sol...		60010 · Sage...	-3.50	510,699.81
Deposit	02/02/2018			Deposit	12006 · Accts...	3,556.05	514,255.86
Deposit	02/02/2018			Cust #72188	12006 · Accts...	200.00	514,455.86
Deposit	02/02/2018			Cust #72187	12006 · Accts...	200.00	514,655.86
Deposit	02/02/2018			Cust #72189	12006 · Accts...	200.00	514,855.86
Deposit	02/02/2018			Deposit	12006 · Accts...	12,561.65	527,417.51
Deposit	02/02/2018			Deposit	12006 · Accts...	366.30	527,783.81
Check	02/02/2018		Compass Bank	Jan 2018 M...	60009 · Merc...	-741.74	527,042.07
Check	02/02/2018		Sage Payment Sol...		60010 · Sage...	-10.00	527,032.07
Check	02/02/2018		Sage Payment Sol...		60010 · Sage...	-124.00	526,908.07
Deposit	02/05/2018			Deposit	12006 · Accts...	3,647.50	530,555.57
Deposit	02/05/2018			Deposit	12006 · Accts...	438.57	530,994.14
Deposit	02/05/2018			Deposit	12006 · Accts...	284.20	531,278.34
Check	02/05/2018		Sage Payment Sol...		60010 · Sage...	-3.00	531,275.34
Check	02/06/2018	E-Pay	Arizona Departme...	Jan 2018 Sa...	-SPLIT-	-10,090.94	521,184.40
Bill Pmt -Check	02/06/2018	E-Pay	APS	Jan 2018 El...	20000 · Acco...	-8,888.35	512,296.05
Deposit	02/06/2018			Deposit	12006 · Accts...	50.00	512,346.05
Deposit	02/06/2018			Deposit	12006 · Accts...	6,144.12	518,490.17
Deposit	02/06/2018			Deposit	12006 · Accts...	87.94	518,578.11
Bill Pmt -Check	02/06/2018	Auto-...	Invoice Cloud	Jan 2018 Cl...	20000 · Acco...	-1,340.80	517,237.31
Deposit	02/06/2018			Deposit	12006 · Accts...	544.68	517,781.99
Deposit	02/06/2018			Deposit	12006 · Accts...	47.96	517,829.95
Deposit	02/06/2018			Deposit	12006 · Accts...	1,097.22	518,927.17
Check	02/06/2018		Sage Payment Sol...		60010 · Sage...	-5.00	518,922.17
Deposit	02/07/2018			Deposit	12006 · Accts...	1,005.28	519,927.45
Deposit	02/07/2018			Deposit	12006 · Accts...	1,333.33	521,260.78
Deposit	02/07/2018			Deposit	12006 · Accts...	439.25	521,700.03
Deposit	02/07/2018			Deposit	12006 · Accts...	3,040.85	524,740.88
Check	02/07/2018		Sage Payment Sol...		60010 · Sage...	-15.00	524,725.88
Check	02/07/2018		Sage Payment Sol...		60010 · Sage...	-7.50	524,718.38
Check	02/07/2018		Sage Payment Sol...		60010 · Sage...	-9.50	524,708.88
Check	02/07/2018		Sage Payment Sol...		60010 · Sage...	-4.00	524,704.88
Deposit	02/08/2018			Deposit	12006 · Accts...	6,541.84	531,246.72

Pine-Strawberry Water Improvement District
General Ledger
As of February 28, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	02/08/2018			Deposit	12006 · Accts...	92.17	531,338.89
Deposit	02/08/2018			Deposit	12006 · Accts...	242.81	531,581.70
Check	02/08/2018		Sage Payment Sol...		60010 · Sage...	-1.00	531,580.70
Check	02/09/2018	Auto-...	ADP, LLC	02/09/2018 ...	-SPLIT-	-16,008.03	515,572.67
Check	02/09/2018	5873	Support Payment ...	Atlas Case #...	800-9G · Chil...	-78.67	515,494.00
Check	02/09/2018	5874	Richard Greth	Cust #A710...	12006 · Accts...	-38.99	515,455.01
Deposit	02/09/2018			Deposit	12006 · Accts...	46.52	515,501.53
Deposit	02/09/2018			Deposit	12006 · Accts...	180.63	515,682.16
Deposit	02/09/2018			Deposit	12006 · Accts...	2,703.23	518,385.39
Deposit	02/09/2018			Deposit	12006 · Accts...	144.83	518,530.22
Deposit	02/09/2018			Cust #72184	12006 · Accts...	200.00	518,730.22
Deposit	02/09/2018			Deposit	12006 · Accts...	13,024.83	531,755.05
Deposit	02/09/2018			Deposit	12006 · Accts...	443.97	532,199.02
Check	02/09/2018		Sage Payment Sol...		60010 · Sage...	-132.00	532,067.02
Transfer	02/12/2018			Cust #72173...	10003 · Restr...	-150.00	531,917.02
Bill Pmt -Check	02/12/2018	Auto-...	Pine Strawberry W...	Jan/Feb 201...	20000 · Acco...	-64.23	531,852.79
Deposit	02/12/2018			Deposit	12006 · Accts...	5,593.53	537,446.32
Deposit	02/12/2018			Deposit	12006 · Accts...	248.79	537,695.11
Deposit	02/12/2018			Deposit	12006 · Accts...	513.67	538,208.78
Check	02/12/2018		Sage Payment Sol...		60010 · Sage...	-50.00	538,158.78
Check	02/12/2018		Sage Payment Sol...		60010 · Sage...	-5.00	538,153.78
Deposit	02/13/2018			Deposit	12006 · Accts...	7,147.92	545,301.70
Deposit	02/13/2018			Deposit	12006 · Accts...	437.43	545,739.13
Deposit	02/13/2018			Deposit	12006 · Accts...	351.14	546,090.27
Deposit	02/13/2018			Deposit	12006 · Accts...	371.88	546,462.15
Check	02/13/2018		Sage Payment Sol...		60010 · Sage...	-3.50	546,458.65
Bill Pmt -Check	02/14/2018	E-Pay	Verizon	Jan 2018 Ce...	20000 · Acco...	-452.32	546,006.33
Transfer	02/14/2018			Cust #72187...	10003 · Restr...	-300.00	545,706.33
Transfer	02/14/2018			Cust #A716...	10003 · Restr...	19.42	545,725.75
Transfer	02/14/2018			Cust #A713...	10003 · Restr...	36.99	545,762.74
Deposit	02/14/2018			Cust #72186...	12006 · Accts...	200.00	545,962.74
Deposit	02/14/2018			Deposit	12006 · Accts...	46.45	546,009.19
Deposit	02/14/2018			Deposit	12006 · Accts...	274.41	546,283.60
Deposit	02/14/2018			Deposit	12006 · Accts...	2,137.64	548,421.24
Deposit	02/14/2018			Deposit	12006 · Accts...	200.00	548,621.24
Deposit	02/14/2018			Deposit	12006 · Accts...	182.54	548,803.78
Deposit	02/14/2018			Deposit	12006 · Accts...	1,215.67	550,019.45
Deposit	02/14/2018			Deposit	12006 · Accts...	348.51	550,367.96
Deposit	02/14/2018			Deposit	12006 · Accts...	2,806.14	553,174.10
Check	02/14/2018		Sage Payment Sol...		60010 · Sage...	-1.50	553,172.60
Check	02/14/2018		Sage Payment Sol...		60010 · Sage...	-12.00	553,160.60
Check	02/14/2018		Sage Payment Sol...		60010 · Sage...	-3.50	553,157.10
Bill Pmt -Check	02/15/2018	Auto-...	Century Link	Jan 2018 Ph...	20000 · Acco...	-1,182.89	551,974.21
Check	02/15/2018	1480	PSWID-Funds Tra...	Warrant Acc...	10001 · Gila ...	155,000.00	706,974.21
Check	02/15/2018	5875	PSWID-Funds Tra...	Transfer Op...	10014 · WIF...	-10,000.00	696,974.21
Check	02/15/2018	5876	PSWID-Funds Tra...	Transfer to ...	10015 · WIF...	-25,000.00	671,974.21
Bill Pmt -Check	02/15/2018	5877	Wilkie McKnight	Jan 2018 W...	20000 · Acco...	-858.97	671,115.24
Bill Pmt -Check	02/15/2018	5878	Melissa Day-Johns...	Jan 2018 W...	20000 · Acco...	-814.88	670,300.36
Bill Pmt -Check	02/15/2018	5879	Solitude Trails Wat...	Jan 2018 W...	20000 · Acco...	-464.62	669,835.74
Bill Pmt -Check	02/15/2018	5880	Robert Bloom	Jan 2018 W...	20000 · Acco...	-247.35	669,588.39
Bill Pmt -Check	02/15/2018	5881	Travis Stodghill	Jan 2018 W...	20000 · Acco...	-238.62	669,349.77
Bill Pmt -Check	02/15/2018	5882	Brown & Brown La...	Jan 2018 Le...	20000 · Acco...	-6,232.50	663,117.27
Bill Pmt -Check	02/15/2018	5883	Steven Tackett	Mileage/Rec...	20000 · Acco...	-58.51	663,058.76
Bill Pmt -Check	02/15/2018	5884	Waste Matters, Inc.	Accnt #6579...	20000 · Acco...	-98.30	662,960.46
Bill Pmt -Check	02/15/2018	5885	Steve Mitchell	March 2018	20000 · Acco...	-1,200.00	661,760.46
Bill Pmt -Check	02/15/2018	5886	SmartSystems, Inc	Jan 2018 Co...	20000 · Acco...	-1,803.37	659,957.09
Bill Pmt -Check	02/15/2018	5887	PostNet	Jan 2018 Le...	20000 · Acco...	-129.88	659,827.21
Bill Pmt -Check	02/15/2018	5888	Planned Developm...	3 Card Keys...	20000 · Acco...	-75.00	659,752.21
Bill Pmt -Check	02/15/2018	5889	Pine Hardware	Jan 2018	20000 · Acco...	-54.55	659,697.66
Bill Pmt -Check	02/15/2018	5890	Maintenance Conn...	Feb 2018	20000 · Acco...	-597.00	659,100.66
Bill Pmt -Check	02/15/2018	5891	Little Stinker Septi...	Field Porta-p...	20000 · Acco...	-144.00	658,956.66
Bill Pmt -Check	02/15/2018	5892	Legend Technical ...	Coliform Sa...	20000 · Acco...	-352.00	658,604.66
Bill Pmt -Check	02/15/2018	5893	Great American Fi...	Feb 2018 Of...	20000 · Acco...	-214.91	658,389.75
Bill Pmt -Check	02/15/2018	5894	EUSI, LLC	T/O 3 Mileage	20000 · Acco...	-283.40	658,106.35
Bill Pmt -Check	02/15/2018	5895	EPS Group, Inc.	STRV 1 WO6	20000 · Acco...	-5,414.40	652,691.95
Bill Pmt -Check	02/15/2018	5896	EPS Group, Inc.	General Eng...	20000 · Acco...	-218.75	652,473.20
Bill Pmt -Check	02/15/2018	5897	EPS Group, Inc.	Mag-Ralls 1...	20000 · Acco...	-420.00	652,053.20
Bill Pmt -Check	02/15/2018	5898	Dana Kepner Com...	Jan 018 Exis...	20000 · Acco...	-2,498.44	649,554.76
Bill Pmt -Check	02/15/2018	5899	USABlueBook	Sample Disp...	20000 · Acco...	-259.00	649,295.76

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -Check	02/15/2018	5900	Jodee Smith	5 Receipts	20000 · Acco...	-166.44	649,129.32
Bill Pmt -Check	02/15/2018	5901	Creative Technolo...	Inv #3631/3...	20000 · Acco...	-1,226.67	647,902.65
Bill Pmt -Check	02/15/2018	5902	Pedals-n-Pistons	Polaris Repair	20000 · Acco...	-635.91	647,266.74
Bill Pmt -Check	02/15/2018	5903	Griffin's Propane, I...	Propane/Ad...	20000 · Acco...	-721.51	646,545.23
Bill Pmt -Check	02/15/2018	5904	Chapman Auto Ce...	Jan 2018 Ve...	20000 · Acco...	-362.86	646,182.37
Bill Pmt -Check	02/15/2018	E-Pay	US Bank Voyager ...	Jan 2018 Ve...	20000 · Acco...	-1,049.17	645,133.20
Bill Pmt -Check	02/15/2018	5905	Aero Drilling & Pu...	Str Hollow 3/...	20000 · Acco...	-2,626.00	642,507.20
Deposit	02/15/2018			Deposit	12006 · Accts...	181.69	642,688.89
Deposit	02/15/2018			Deposit	12006 · Accts...	208.19	642,897.08
Check	02/15/2018		Sage Payment Sol...		60010 · Sage...	-2.00	642,895.08
Check	02/15/2018		Compass Bank	Jan 2018 An...	60011 · Bank...	-627.66	642,267.42
Transfer	02/16/2018			Cust #72186...	10003 · Restr...	-150.00	642,117.42
Transfer	02/16/2018			Cust #71740...	10003 · Restr...	46.37	642,163.79
Transfer	02/16/2018			Cust #A757...	10003 · Restr...	123.42	642,287.21
Deposit	02/16/2018			Deposit	12006 · Accts...	179.01	642,466.22
Deposit	02/16/2018			Deposit	12006 · Accts...	8,626.81	651,093.03
Deposit	02/16/2018			Deposit	12006 · Accts...	209.06	651,302.09
Check	02/16/2018	Auto-...	ADP, LLC	2/9/2018 PR...	600-9G · Pay...	-132.18	651,169.91
Transfer	02/16/2018			Cust # 7218...	10003 · Restr...	-150.00	651,019.91
Deposit	02/16/2018			Deposit	12006 · Accts...	9,513.04	660,532.95
Deposit	02/16/2018			Deposit	12006 · Accts...	202.09	660,735.04
Check	02/16/2018	Auto-...	ADP, LLC	PR Fees	600-9G · Pay...	-350.00	660,385.04
Check	02/16/2018		Sage Payment Sol...		60010 · Sage...	-93.00	660,292.04
Check	02/16/2018		Customer Paymen...	Returned Item	12006 · Accts...	-45.31	660,246.73
Bill Pmt -Check	02/20/2018	5906	RideNow Powersp...	2018 Polaris	20000 · Acco...	-12,500.35	647,746.38
Deposit	02/20/2018			Deposit	12006 · Accts...	5,968.48	653,714.86
Deposit	02/20/2018			Deposit	12006 · Accts...	423.11	654,137.97
Deposit	02/20/2018			Deposit	12006 · Accts...	144.25	654,282.22
Deposit	02/20/2018			Deposit	12006 · Accts...	733.52	655,015.74
Deposit	02/20/2018			Deposit	12006 · Accts...	466.09	655,481.83
Deposit	02/20/2018			Deposit	12006 · Accts...	99.24	655,581.07
Check	02/20/2018		Sage Payment Sol...		60010 · Sage...	-3.00	655,578.07
Deposit	02/21/2018			Deposit	12006 · Accts...	49.20	655,627.27
Deposit	02/21/2018			Deposit	12006 · Accts...	204.39	655,831.66
Deposit	02/21/2018			Deposit	12006 · Accts...	6,005.71	661,837.37
Deposit	02/21/2018			Deposit	12006 · Accts...	156.21	661,993.58
Deposit	02/21/2018			Cust #72190	12006 · Accts...	710.00	662,703.58
Deposit	02/21/2018			Deposit	12006 · Accts...	738.84	663,442.42
Deposit	02/21/2018			Deposit	12006 · Accts...	2,397.45	665,839.87
Check	02/21/2018		Sage Payment Sol...		60010 · Sage...	-6.00	665,833.87
Check	02/22/2018	E-Pay	Compass CC 0846	March 13, 2...	20002 · Visa ...	-687.36	665,146.51
Transfer	02/22/2018			Cust #72185...	10003 · Restr...	-150.00	664,996.51
Transfer	02/22/2018			Cust #A712...	10003 · Restr...	47.93	665,044.44
Deposit	02/22/2018			Deposit	12006 · Accts...	3,355.68	668,400.12
Deposit	02/22/2018			Deposit	12006 · Accts...	838.78	669,238.90
Deposit	02/22/2018			Deposit	12006 · Accts...	1,291.10	670,530.00
Deposit	02/22/2018			Deposit	12006 · Accts...	190.70	670,720.70
Deposit	02/22/2018			Deposit	12006 · Accts...	343.65	671,064.35
Deposit	02/22/2018			Deposit	12006 · Accts...	661.22	671,725.57
Check	02/22/2018		Sage Payment Sol...		60010 · Sage...	-9.00	671,716.57
Check	02/22/2018		Sage Payment Sol...		60010 · Sage...	-2.00	671,714.57
Check	02/22/2018		Sage Payment Sol...		60010 · Sage...	-3.00	671,711.57
Check	02/22/2018		Sage Payment Sol...		60010 · Sage...	-6.00	671,705.57
Check	02/23/2018	Auto-...	ADP, LLC	02/23/2018 ...	-SPLIT-	-16,096.59	655,608.98
Check	02/23/2018	Auto-...	ADP, LLC	02/23/2018 ...	600-9G · Pay...	-44.00	655,564.98
Deposit	02/23/2018			Deposit	12006 · Accts...	45.40	655,610.38
Deposit	02/23/2018			Deposit	12006 · Accts...	929.87	656,540.25
Bill Pmt -Check	02/23/2018	Auto-...	SuddenLink	02/14-03/13/...	20000 · Acco...	-100.28	656,439.97
Deposit	02/23/2018			Cust #72193...	12006 · Accts...	200.00	656,639.97
Deposit	02/23/2018			Deposit	12006 · Accts...	9,779.33	666,419.30
Deposit	02/23/2018			Deposit	12006 · Accts...	311.90	666,731.20
Deposit	02/23/2018			Deposit	12006 · Accts...	71.27	666,802.47
Check	02/23/2018		Sage Payment Sol...		60010 · Sage...	-99.50	666,702.97
Transfer	02/26/2018			Cust #72190...	10003 · Restr...	-150.00	666,552.97
Check	02/26/2018	5907	Dennis Gallaher	Cust #71740...	12006 · Accts...	-46.37	666,506.60
Deposit	02/26/2018			Deposit	12006 · Accts...	6,841.70	673,348.30
Deposit	02/26/2018			Deposit	12006 · Accts...	123.37	673,471.67
Transfer	02/26/2018			Cust #72184...	10003 · Restr...	-300.00	673,171.67
Transfer	02/26/2018			Cust #72191...	10003 · Restr...	-150.00	673,021.67

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Transfer	02/26/2018			Cust #A712...	10003 · Restr...	46.20	673,067.87
Transfer	02/26/2018			Cust #A719...	10003 · Restr...	45.31	673,113.18
Deposit	02/26/2018			Deposit	12006 · Accts...	475.15	673,588.33
Deposit	02/26/2018			Deposit	12006 · Accts...	495.50	674,083.83
Deposit	02/26/2018			Deposit	12006 · Accts...	3,400.00	677,483.83
Check	02/26/2018		Customer Paymen...	Reurned Items	12006 · Accts...	-56.30	677,427.53
Check	02/26/2018		Sage Payment Sol...	Reject Fee	60010 · Sage...	-15.00	677,412.53
Check	02/26/2018		Sage Payment Sol...		60010 · Sage...	-4.00	677,408.53
Deposit	02/27/2018			Deposit	12006 · Accts...	5,316.76	682,725.29
Deposit	02/27/2018			Deposit	12006 · Accts...	648.29	683,373.58
Deposit	02/27/2018			Deposit	12006 · Accts...	47.31	683,420.89
Deposit	02/27/2018			Deposit	12006 · Accts...	98.47	683,519.36
Deposit	02/27/2018			Deposit	12006 · Accts...	859.00	684,378.36
Check	02/27/2018		Sage Payment Sol...		60010 · Sage...	-5.50	684,372.86
Bill Pmt -Check	02/28/2018	E-Pay	Auto Owners Insur...	2018 Workm...	20000 · Acco...	-4,098.00	680,274.86
Bill Pmt -Check	02/28/2018	Auto-...	Pine Strawberry W...	Feb 2018 H2O	20000 · Acco...	-65.13	680,209.73
Bill Pmt -Check	02/28/2018	E-Pay	Home Depot	Feb 2018	20000 · Acco...	-84.26	680,125.47
Bill Pmt -Check	02/28/2018	5908	Great American Fi...	Feb 2018 Fi...	20000 · Acco...	-202.77	679,922.70
Bill Pmt -Check	02/28/2018	5909	Western Truck Eq...	Tommy Gat...	20000 · Acco...	-2,923.50	676,999.20
Bill Pmt -Check	02/28/2018	5910	A Better Connection	Feb 2018 Aft...	20000 · Acco...	-143.17	676,856.03
Bill Pmt -Check	02/28/2018	5911	Valley Imaging Sol...	Copier Fees	20000 · Acco...	-14.42	676,841.61
Bill Pmt -Check	02/28/2018	5912	StatClinix PLC	Drug Testing...	20000 · Acco...	-75.00	676,766.61
Bill Pmt -Check	02/28/2018	5913	Miller Autoworks	2009 Silvera...	20000 · Acco...	-299.70	676,466.91
Bill Pmt -Check	02/28/2018	5914	Anthony Stevens	Boot Allotment	20000 · Acco...	-200.00	676,266.91
Bill Pmt -Check	02/28/2018	5915	Jodee Smith	3 Receipts	20000 · Acco...	-75.23	676,191.68
Bill Pmt -Check	02/28/2018	5916	Jim Baldwin	3 Batteries	20000 · Acco...	-363.12	675,828.56
Bill Pmt -Check	02/28/2018	5917	Creative Technolo...	Inv #3664/3...	20000 · Acco...	-1,366.42	674,462.14
Bill Pmt -Check	02/28/2018	5918	LevelCon-Micro-D...	Feb 2018 Ta...	20000 · Acco...	-150.00	674,312.14
Bill Pmt -Check	02/28/2018	5919	Weber Water Res...	Video Straw ...	20000 · Acco...	-1,300.00	673,012.14
Bill Pmt -Check	02/28/2018	5920	YAP Integrated Ma...	1/2 WIFA W...	20000 · Acco...	-250.00	672,762.14
Bill Pmt -Check	02/28/2018	5921	YAP Integrated Ma...	WIFA Websi...	20000 · Acco...	-2,100.00	670,662.14
Deposit	02/28/2018			Deposit	12006 · Accts...	2,224.54	672,886.68
Transfer	02/28/2018			Cust #72193...	10003 · Restr...	-150.00	672,736.68
Transfer	02/28/2018			Cust #72194...	10003 · Restr...	-300.00	672,436.68
Transfer	02/28/2018			Cust #A721...	10003 · Restr...	52.49	672,489.17
Transfer	02/28/2018			Cust #71325...	10003 · Restr...	45.36	672,534.53
Deposit	02/28/2018			Deposit	12006 · Accts...	1,002.63	673,537.16
Deposit	02/28/2018			Deposit	12006 · Accts...	495.16	674,032.32
Deposit	02/28/2018			Deposit	12006 · Accts...	618.15	674,650.47
Deposit	02/28/2018			Deposit	12006 · Accts...	95.31	674,745.78
Check	02/28/2018		Sage Payment Sol...		60010 · Sage...	0.00	674,745.78
Check	02/28/2018		Sage Payment Sol...		60010 · Sage...	-5.50	674,740.28
Check	02/28/2018		Sage Payment Sol...		60010 · Sage...	-1.00	674,739.28
Check	02/28/2018		Sage Payment Sol...		60010 · Sage...	-4.00	674,735.28
Total 10000 · Operation/Cust Rev Acct-Compass						156,741.86	674,735.28
10001 · Gila County Warrant Acct Chase							160,260.61
Check	02/15/2018	1480	PSWID-Funds Tra...	Warrant Acc...	10000 · Oper...	-155,000.00	5,260.61
Deposit	02/28/2018			Deposit	-SPLIT-	18,468.01	23,728.62
Total 10001 · Gila County Warrant Acct Chase						-136,531.99	23,728.62
10002 · Gila County Warrant Reserve							0.00
Total 10002 · Gila County Warrant Reserve							0.00
10003 · Restricted Cust. Sec Dep-Compas							195,936.38
Transfer	02/12/2018			Cust #72173...	10000 · Oper...	150.00	196,086.38
Transfer	02/14/2018			Cust #72187...	10000 · Oper...	300.00	196,386.38
Transfer	02/14/2018			Cust #A716...	10000 · Oper...	-19.42	196,366.96
Transfer	02/14/2018			Cust #A713...	10000 · Oper...	-36.99	196,329.97
Check	02/14/2018	1739	Evelyn Klein	Cust #A716...	24101 · Refu...	-130.58	196,199.39
Check	02/14/2018	1740	Leslie Bruce	Cust #A713...	24101 · Refu...	-113.01	196,086.38
Transfer	02/16/2018			Cust #72186...	10000 · Oper...	150.00	196,236.38
Transfer	02/16/2018			Cust #71740...	10000 · Oper...	-46.37	196,190.01
Transfer	02/16/2018			Cust #A757...	10000 · Oper...	-123.42	196,066.59
Transfer	02/16/2018			Cust # 7218...	10000 · Oper...	150.00	196,216.59
Transfer	02/22/2018			Cust #72185...	10000 · Oper...	150.00	196,366.59
Transfer	02/22/2018			Cust #A712...	10000 · Oper...	-47.93	196,318.66

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Transfer	02/26/2018			Cust #72190...	10000 · Oper...	150.00	196,468.66
Transfer	02/26/2018			Cust #72184...	10000 · Oper...	300.00	196,768.66
Transfer	02/26/2018			Cust #72191...	10000 · Oper...	150.00	196,918.66
Transfer	02/26/2018			Cust #A712...	10000 · Oper...	-46.20	196,872.46
Transfer	02/26/2018			Cust #A719...	10000 · Oper...	-45.31	196,827.15
Check	02/28/2018	1741	John or Christy Jo...	Cust #A572...	24101 · Refu...	-26.58	196,800.57
Check	02/28/2018	1742	Dennis Gallaher	Cust #71740...	24101 · Refu...	-103.63	196,696.94
Check	02/28/2018	1743	Fred or Johnnie M...	Cust #A719...	24101 · Refu...	-104.69	196,592.25
Check	02/28/2018	1744	Michael Doherty	Cust #A712...	24101 · Refu...	-103.80	196,488.45
Transfer	02/28/2018			Cust #72193...	10000 · Oper...	150.00	196,638.45
Transfer	02/28/2018			Cust #72194...	10000 · Oper...	300.00	196,938.45
Transfer	02/28/2018			Cust #A721...	10000 · Oper...	-52.49	196,885.96
Transfer	02/28/2018			Cust #71325...	10000 · Oper...	-45.36	196,840.60
Total 10003 · Restricted Cust. Sec Dep-Compas						904.22	196,840.60
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							400.00
Total 10006 · Cash Drawer							400.00
10007 · LOC-Bank Proceeds not spent							0.00
Total 10007 · LOC-Bank Proceeds not spent							0.00
12007 · Allowance for Bad Debt							-10,663.70
Total 12007 · Allowance for Bad Debt							-10,663.70
12001 · Accounts Receivable-All							114,377.61
12090 · Other Receivables							0.00
Total 12090 · Other Receivables							0.00
12008 · Property Taxes Receivable							5,314.30
Deposit	02/28/2018		Customer Paymen...	Feb 2018 Pri...	10001 · Gila ...	-3,176.63	2,137.67
Total 12008 · Property Taxes Receivable						-3,176.63	2,137.67
12006 · Accts Receivable-PSWID							109,063.31
General Journal	02/01/2018	7450	PSWID	Late Fees R...	-SPLIT-	344.61	109,407.92
General Journal	02/01/2018	7451	PSWID	Billings Rt #...	-SPLIT-	48,532.84	157,940.76
Deposit	02/01/2018	55	Customer Paymen...	BO1	10000 · Oper...	-2,701.27	155,239.49
Deposit	02/01/2018		Customer Paymen...	EFT	10000 · Oper...	-362.52	154,876.97
Deposit	02/01/2018		Customer Paymen...	BC	10000 · Oper...	-896.10	153,980.87
Deposit	02/02/2018	64	Customer Paymen...	BO1	10000 · Oper...	-3,556.05	150,424.82
Deposit	02/02/2018	1094	Customer Paymen...	Cust #72188...	10000 · Oper...	-200.00	150,224.82
Deposit	02/02/2018	0099	Customer Paymen...	Cust #72187...	10000 · Oper...	-200.00	150,024.82
Deposit	02/02/2018	6226	Customer Paymen...	Cust #72189...	10000 · Oper...	-200.00	149,824.82
Deposit	02/02/2018		Customer Paymen...	EFT	10000 · Oper...	-12,561.65	137,263.17
Deposit	02/02/2018		Customer Paymen...	BC	10000 · Oper...	-366.30	136,896.87
Deposit	02/05/2018	68	Customer Paymen...	BO1	10000 · Oper...	-3,647.50	133,249.37
Deposit	02/05/2018		Customer Paymen...	EFT	10000 · Oper...	-438.57	132,810.80
Deposit	02/05/2018		Customer Paymen...	BC	10000 · Oper...	-284.20	132,526.60
Deposit	02/06/2018	1	Customer Paymen...	B99 2/5/2018	10000 · Oper...	-50.00	132,476.60
Deposit	02/06/2018	115	Customer Paymen...	BO1	10000 · Oper...	-6,144.12	126,332.48
Deposit	02/06/2018	2	Customer Paymen...	B99 2/6/2018	10000 · Oper...	-87.94	126,244.54
Deposit	02/06/2018		Customer Paymen...	BC	10000 · Oper...	-544.68	125,699.86
Deposit	02/06/2018		Customer Paymen...	BC	10000 · Oper...	-47.96	125,651.90
Deposit	02/06/2018		Customer Paymen...	EFT	10000 · Oper...	-1,097.22	124,554.68
General Journal	02/07/2018	7453	PSWID	Late Fees J...	-SPLIT-	404.43	124,959.11
Deposit	02/07/2018		Customer Paymen...	EFT	10000 · Oper...	-1,005.28	123,953.83
Deposit	02/07/2018		Customer Paymen...	EFT	10000 · Oper...	-1,333.33	122,620.50
Deposit	02/07/2018		Customer Paymen...	EFT	10000 · Oper...	-439.25	122,181.25
Deposit	02/07/2018		Customer Paymen...	BC	10000 · Oper...	-3,040.85	119,140.40
General Journal	02/08/2018	7455	PSWID	Billings Rt #...	-SPLIT-	42,489.75	161,630.15
Deposit	02/08/2018	112	Customer Paymen...	BO1	10000 · Oper...	-6,541.84	155,088.31
Deposit	02/08/2018		Customer Paymen...	EFT	10000 · Oper...	-92.17	154,996.14
Deposit	02/08/2018		Customer Paymen...	BC	10000 · Oper...	-242.81	154,753.33

Pine-Strawberry Water Improvement District
Balance Sheet
As of February 28, 2019

			Feb 28, 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			60,056.98
10000 · Operation/Cust Rev Acct-Compass			939,238.37
10001 · Gila County Warrant Acct Chase			108,683.16
10003 · Restricted Cust. Sec Dep-Compas			216,625.72
10005 · Petty Cash			200.00
10006 · Cash Drawer			200.00
Total Checking/Savings			1,726,777.02
Accounts Receivable			
12001 · ACCOUNTS RECEIVABLE-ALL			
12007 · Allowance for Bad Debt		-8,788.66	
12008 · Property Taxes Receivable		5,591.58	
12006 · Accts Receivable-PSWID		121,165.34	
Total 12001 · ACCOUNTS RECEIVABLE-ALL			117,968.26
Total Accounts Receivable			117,968.26
Total Current Assets			1,844,745.28
Fixed Assets			
17000A · Accum Deprec-WIFA Projects			
17002A · Tank Projects-Acc Dep		-877.22	
17001A · Distribution & Mains-Acc Dep		-5,179.66	
Total 17000A · Accum Deprec-WIFA Projects			-6,056.88
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 · INVENTOR-PARTS IN WAREHOUSE			77,353.00
13000A · ACQUIRED BUI ASSETS ACCUM DEPR			
13000IA · Infrastucture			
13014A · Fire Hydrants/Accumlated Depr	-49,390.34		
13008A · BUI-Tanks-Accumulated Deprec	-319,796.08		
13005A · BUI-Booster Pumps-Accum Depr	-90,905.49		
13012A · BUI-Distribution Piping-Accum D	-715,649.24		
13009A · BUI-Wells & Pumps-Accum Depr	-241,695.14		
13007A · BUI-Monitoring & PressuAccum De	-74,776.52		
Total 13000IA · Infrastucture		-1,492,212.81	
13000AB · Bldgs			
13010A · Bldgs/Accumulated Depreciation	-61,290.64		
Total 13000AB · Bldgs		-61,290.64	
Total 13000A · ACQUIRED BUI ASSETS ACCUM DEPR			-1,553,503.45
1500A · ACCUM DEPREC-ASSETS AFT 9-09			
15000AI · Infrastructure			
15005A · Booster Pumps & Bldgs-Acc Depr	-161,500.33		
15007A · Monitor & Pressure Sys-Acc Depr	-5,158.79		
15008A · Storage Tanks-Acc Depr	-38,981.20		
15009A · Wells & Pump Equip-Acc Depr	-350,769.10		
15012A · Distribution Piping-Acc Depr	-127,896.71		
15016A · Roads & Landscaping-Acc Depr	-53,432.77		
15018A · Meters & Connections-Acc Depr	-93,152.46		
15020A · Generators-Acc Depr	-167,291.83		

Pine-Strawberry Water Improvement District
Balance Sheet
As of February 28, 2019

	Feb 28, 19	
Total 15000AI · Infrastructure	-998,183.19	
15000VA · Vehicles/Furniture & Equipment		
15004A · Computers Hard & Soft-Acc Depr	-61,856.91	
15014A · Field Equipment-Acc Depr	-67,297.48	
15015A · Vehicles & Equipmt-Acc Depr	-56,378.07	
Total 15000VA · Vehicles/Furniture & Equipment	-185,532.46	
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 DEPREC-ASSETS AFT 9-09		-1,203,270.85
15000 · FIXED ASSET-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 · FIXED ASSET-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		
Portal 2 & 3 Tank Project	1,792.80	
Canyon Tank 1 Replacement	1,080.00	

Pine-Strawberry Water Improvement District
Balance Sheet
As of February 28, 2019

		Feb 28, 19		
Total TANK PROJECTS		2,872.80		
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				
Tall Pines	780.00			
Str Knolls 2/Str Ranch 2	1,048,444.15			
Cool Pines	32,620.00			
Pinewood/Rim Vista Waterline	197,190.17			
Whispering Pines Road	6,612.00			
Total WATERLINE REPLACEMENT PROJECTS		1,285,646.32		
WIFA PROGRAM MANAGEMENT				
Program Management Fees	23,142.23			
WIFA Program Mgmnt Expenses	8,958.97			
Total WIFA PROGRAM MANAGEMENT		32,101.20		
Total 13202 · WIFA CIP			1,361,280.32	
13201 · CIP FY2018				
WIFA- TAG		33,500.00		
Total 13201 · CIP FY2018			33,500.00	
Total 13200 · ASSETS TO BE CAPITALIZED-WIP				1,394,780.32
Total Fixed Assets				5,605,784.70
Other Assets				
14005A · Ammortization of Goodwill				-303,910.36
14005 · Acq Costs - Excess-goodwill				1,257,552.00
14001 · Security Dep Admin Bldg Lease				699.60
14004 · Prepaid Expenses				48,277.10
Total Other Assets				1,002,618.34
TOTAL ASSETS				**8,453,148.32**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · Accounts Payable				63,995.74
Total Accounts Payable				63,995.74
Credit Cards				
20003 · CC 7855				233.44
Total Credit Cards				233.44
Other Current Liabilities				
24001 · Compensated PTO				16,733.97
25503 · Interest Payable-Compass				33,248.68
24101 · Refundable Customer Deposits				216,625.72
25500 · Sales Tax Payable				12,397.13
Total Other Current Liabilities				279,005.50
Total Current Liabilities				343,234.68
Long Term Liabilities				
25005 · WIFA Note Payable				1,501,235.67
25004 · Compass Bank Refinance of Loan				4,890,625.00

Pine-Strawberry Water Improvement District
Balance Sheet
As of February 28, 2019

	Feb 28, 19
Total Long Term Liabilities	6,391,860.67
Total Liabilities	6,735,095.35
Equity	
32001 Prior Period Restatement	-667,774.43
32000 · Revenues over Expenses 6/30/18	1,816,569.58
Net Income	569,257.82
Total Equity	1,718,052.97
TOTAL LIABILITIES & EQUITY	**8,453,148.32**

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

	Feb 19	Jul '18 - Feb 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	11,100.00
50202 · Establishment Fee-Water	400.00	8,100.00
50209 · Impact Fee Income	2,000.00	18,000.00
50200A · Other Water Fees - Other	0.00	1,342.65
Total 50200A · Other Water Fees	3,650.00	40,150.15
50100 · Miscellaneous Fees		
50101 · Late Fees	1,334.50	10,966.72
50102 · NSF Checks	120.00	870.00
50103 · Other Fees	0.00	155.00
Total 50100 · Miscellaneous Fees	1,454.50	11,991.72
50300 · Property Tax Levy	16,499.67	514,747.82
50200 · Water Fees		
50201D · Excess Gallon Fees Tier 4	4,521.99	104,674.87
50201C · Excess Gallon Fees Tier 3	2,705.60	51,702.51
50201B · Excess Gallon Fees Tier 2	2,755.69	44,253.57
50201A · Excess Gallon Fees-Tier 1	4,861.26	53,684.93
50201 · Water Base Fees	136,743.42	1,004,095.94
Total 50200 · Water Fees	151,587.96	1,258,411.82
Total 50000 · REVENUES	173,192.13	1,825,301.51
Total Income	173,192.13	1,825,301.51
Expense		
60000 · ADMINISTRATION		
60003 · OTHER ADMIN EXPENSES		
60003-8 · SIMPLE Retirement Plan Fees	0.00	50.00
60003-7 · Special Event Supplies/Expenses	0.00	336.55
60003-6 · Supplies/Printing-Admin	221.61	3,322.76
60003-5 · Travel/Meal Admin	165.30	742.50
60003-4 · Dues and Subscriptions	126.85	409.85
60003-3 · Postage- General (Not Billings)	0.00	368.14
60003-2 · Insurance General	1,438.62	8,391.51
60003-1 · Bank Charges	685.75	6,902.03
Total 60003 · OTHER ADMIN EXPENSES	2,638.13	20,523.34
60002 · OUTSIDE SOURCE FEES		
60002-9 · Website/Advertisement Expenses		
05 · Advertisements	0.00	684.30
04 · Website Maint	180.00	4,680.00
02 · Public Notices	0.00	547.26
07 · Election Expenses	0.00	177.66
Total 60002-9 · Website/Advertisement Expenses	180.00	6,089.22
60002-8 · Mailings-Customer Billings	786.54	14,616.39
60002-6 · Drug Testing-StatClinix	0.00	215.00
60002-4 · Sage-EFT Fees	715.34	7,147.70
60002-3 · Merchant Credit Card Fees	782.57	5,665.22
60002-1 · Invoice Cloud Fees	1,250.40	10,178.40
Total 60002 · OUTSIDE SOURCE FEES	3,714.85	43,911.93
60001 · ADMINISTRATION OFFICE EXPENSES		
60001-6 · Equipment Rental-Adm	214.91	1,807.74
60001-8 · Computer/Software/IT Expenses	809.92	18,699.82

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

	Feb 19	Jul '18 - Feb 19
60001-3 · Small Equipment / Furniture	0.00	746.19
60001-4 · Telephone/Ans. Serv./ Internet		
DM Cell Phone	50.96	458.22
60001-4 · Telephone/Ans. Serv./ Internet - Other	824.38	7,562.69
Total 60001-4 · Telephone/Ans. Serv./ Internet	875.34	8,020.91
60001-5 · Janitorial/Trash &Security bldg	138.00	1,834.21
60001-2 · Electrict,Propane & Water- Adm.	348.55	2,662.53
60001-1 · Building Lease	1,200.00	9,600.00
Total 60001 · ADMINISTRATION OFFICE EXPENSES	3,586.72	43,371.40
6000-B · 6000-B-Admin Employer Burden		
600-9I · PSWID HSA Burden-Admin	233.36	1,166.80
600-9H · PSWID Retirement Burden Admin	423.67	3,386.02
600-9G · Payroll Processing Fees/ADP	663.48	3,097.95
600-9F · Employer Insurances Burden	2,522.82	17,606.14
600-9E · PSWID-Workmens Comp Insurance	68.19	953.88
600-9D · PSWID-Employment Taxes-SUTA	284.98	1,357.95
600-9C · PSWID-Employment Taxes-FUTA	49.25	176.06
600-9B · PSWID-Employment Taxes-Med	237.22	1,829.89
600-9A · PSWID-Employment Taxes-SS	1,014.30	7,824.31
6000-B · 6000-B-Admin Employer Burden - Other	0.00	0.00
Total 6000-B · 6000-B-Admin Employer Burden	5,497.27	37,399.00
6000-A · Administrative Labor		
600-4 · 600-4 CS Rep 1	2,400.00	10,758.75
600-10 · Administrative OT Expense	69.76	369.14
600-7 · Accountant	3,801.13	28,761.89
600-6 · CS Representative 2	2,415.00	19,577.27
600-1 · District Manager	8,269.24	67,926.25
Total 6000-A · Administrative Labor	16,955.13	127,393.30
60030 · DEPRECIATION EXPENSE-ADMIN		
60030A · Ammortized Deferred Acq Charges	2,619.92	20,959.36
60030 · DEPRECIATION EXPENSE-ADMIN - Other	145.61	1,164.89
Total 60030 · DEPRECIATION EXPENSE-ADMIN	2,765.53	22,124.25
Total 60000 · ADMINISTRATION	35,157.63	294,723.22
70000 · BOARD OF DIRECTORS		
70012 · Website-Updates & Postings	37.78	302.24
70001 · Accountant Fees-Audit	0.00	18,200.00
70003 · Ins. Public Officials Liability	368.83	2,950.64
70004 · Legal Fees - B of D		
70004-1 · Litiigation Expenses	2,452.50	15,525.00
70004 · Legal Fees - B of D - Other	427.50	20,902.50
Total 70004 · Legal Fees - B of D	2,880.00	36,427.50
70005 · Public Communications & Ads Run	20.00	313.29
70006 · Supplies - B of D	0.00	37.83
70008 · Travel and Meals - B of D	243.60	243.60
Total 70000 · BOARD OF DIRECTORS	3,550.21	58,475.10
80000 · OPERATIONS		
80008 · PROFESSIONAL SERVICES		
80008-4 · Blue Stake Service Water	46.09	966.97
80008-5 · Operator of Record	500.00	5,725.00
80008-1 · Survey Costs	0.00	5,701.40
80008-3 · Plumber Service	0.00	667.76
80008-2 · Maintenance Connection	597.00	6,042.68
Total 80008 · PROFESSIONAL SERVICES	1,143.09	19,103.81

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

	Feb 19	Jul '18 - Feb 19
80040 · FIELD EXPENSES		
80040-4 · Water/Supplies for Outages	0.00	229.31
80040-2 · Equipment Rental-Field	0.00	1,178.99
80040-1 · Storage Unit	50.00	400.00
80040-3 · Tools/Misc Field Expenses	4,845.89	26,098.53
Total 80040 · FIELD EXPENSES	4,895.89	27,906.83
80037 · FIELD OFFICE EXPENSES		
80037-9 · Field Copy Machine	202.77	1,690.65
80037-A · Certification/Related Expenses	0.00	580.58
80037-8 · Mileage/Meals/Gear	45.69	1,542.32
80037-7 · Cell Phones & Communications	407.52	3,665.06
80037-4 · Janitorial/Trash - Field Office	290.30	2,584.40
80037-3 · Supplies Field Office	190.82	1,384.97
80037-2 · Water -Field Office	64.21	514.51
80037-1 · Phone/Electric -Field Office	692.91	5,142.50
80037 · FIELD OFFICE EXPENSES - Other	0.00	53.71
Total 80037 · FIELD OFFICE EXPENSES	1,894.22	17,158.70
80036 · FIELD VEHICLE & EQUIPMENT COSTS		
80036-3 · Autos & Eqpt-Insurance Fees	813.63	6,253.42
80036-4 · Autos & Eqpt-License Fees	0.00	504.89
80036-2 · Autos & Eqpt-Maintain & Repair		
2018 F-350 VIN 5957	405.83	436.49
2018 F-150 VIN7745	0.00	1,892.10
2002 F-350 VIN 3879	371.77	371.77
2009 Silverado VIN 5055	2,820.96	2,820.96
2007 Silverado VIN 7728	0.00	985.12
80036-2 · Autos & Eqpt-Maintain & Repair - Other	0.00	13,942.22
Total 80036-2 · Autos & Eqpt-Maintain & Repair	3,598.56	20,448.66
80036-1 · Autos & Eqpt-Fuel Expense	1,400.50	13,225.73
Total 80036 · FIELD VEHICLE & EQUIPMENT COSTS	5,812.69	40,432.70
80001 · WELLS, TANKS, INFRASTRUCTURE		
80001-3 · Parts	49.31	48,804.33
80007 · WATER SHARE ALL		
80007-3 · Water Share Improvements	953.90	972.95
80007-1 · Water Share Agreemnts	2,597.99	21,515.63
80007-2 · Water Share-Electricity	1,446.31	13,953.58
Total 80007 · WATER SHARE ALL	4,998.20	36,442.16
80004 · WELL EXPENSES ALL		
80004-5 · Chemicals/Supplies Water	630.00	4,251.41
80004-4 · H2O Sample Shipping Expense	91.00	907.73
80004-6 · Milk Ranch 2 Well	0.00	2,199.46
Total 80004 · WELL EXPENSES ALL	721.00	7,358.60
80005 · ENVIRONMENTAL		
80005-2 · Licenses & Permits	0.00	9,393.28
80005-1 · Testing Lab/Regulatory Fees H2O	352.00	4,153.85
Total 80005 · ENVIRONMENTAL	352.00	13,547.13
80002 · INFRASTRUCTURE ALL		
80002-1 · Asphalt-Landscape Repairs	1,228.54	20,522.21
80002-5 · Hydrant Expenses	0.00	463.52
80002-3 · Pumps & Motors	2,170.00	9,694.92
80002-2 · New Meter Installs	922.75	8,709.13
Total 80002 · INFRASTRUCTURE ALL	4,321.29	39,389.78
80003 · TANKS ALL		
80003-1 · Tank Farm	0.00	809.00

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

	Feb 19	Jul '18 - Feb 19
80003-3 · Telephones-Tank Levels/Pumps	394.63	3,157.04
80003-2 · Tank Level Monitoring	125.33	982.66
Total 80003 · TANKS ALL	519.96	4,948.70
80001-2 · Propane-Well Sites	0.00	431.00
80001-1 · Electricity Wells-Tanks-Booster	7,452.64	56,313.26
80001 · WELLS, TANKS, INFRASTRUCTURE - Other	0.00	-83.79
Total 80001 · WELLS, TANKS, INFRASTRUCTURE	18,414.40	207,151.17
8000-P · Field Employer Burden		
800-9I · PSWID HSA Burden-Field	291.70	2,071.07
800-9H · PSWID Retirement Burden-Field	94.28	970.59
800-9G · Child Support Payment	0.00	0.00
800-9F · Employer Insurance Burden	3,965.77	38,155.03
800-9E · PSWID-Workmens Comp Insurance	613.73	6,586.28
800-9D · PSWID-Employment Taxes-SUTA	534.70	4,023.92
800-9C · PSWID-Employment Taxes-FUTA	99.50	370.11
800-9B · PSWID-Employment Taxes-MED	273.92	2,777.83
800-9A · PSWID-Employment Taxes-SS	1,171.28	11,877.88
8000-P · Field Employer Burden - Other	0.00	0.00
Total 8000-P · Field Employer Burden	7,044.88	66,832.71
8000-O · Field Labor		
800-12 · Utility Worker 12	0.00	12,269.15
800-11 · Utility Worker 11	0.00	19,969.92
800-9 · Utility Worker 9	2,916.00	23,546.85
800-2 · Utility Worker 2	3,440.00	22,184.50
800-10 · Field OT Expense	1,906.88	30,156.71
800-6 · Utility Worker 6	1,953.00	1,953.00
800-4 · Utility Worker 4	2,880.00	24,898.61
800-3 · Utility Worker 3	3,360.00	25,731.42
800-1 · Utility Worker 1	0.00	5,605.14
800-5 · Field Service Lead 5	3,512.25	30,428.85
Total 8000-O · Field Labor	19,968.13	196,744.15
80050 · DEPRECIATION EXPENSE	31,619.70	237,558.73
Total 80000 · OPERATIONS	90,793.00	812,888.80
Total Expense	129,500.84	1,166,087.12
Net Ordinary Income	43,691.29	659,214.39
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	98.05	909.98
50403 · Interest-Property Taxes	428.76	2,115.30
Total 50400 · OTHER INCOME	526.81	47,972.07
Total Other Income	526.81	47,972.07
Other Expense		
10101 · OTHER EXPENSES		
10108 · WIFA Finance Charges	0.00	2,567.61
10107 · WIFA Interest	0.00	1,033.89
10106 · Compass Interest & Finance Fees	16,624.34	134,327.14
Total 10101 · OTHER EXPENSES	16,624.34	137,928.64
Total Other Expense	16,624.34	137,928.64

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

	Feb 19	Jul '18 - Feb 19
Net Other Income	-16,097.53	-89,956.57
Net Income	**27,593.76**	**569,257.82**