

Pine-Strawberry Water Improvement District

Treasurer's Report For The

April 18, 2019 Board Meeting

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

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- **Profit & Loss Statement (1 Page)**
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PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE BALANCE SHEET - ACCRUAL BASIS
FOR THE NINE MONTHS ENDED MARCH 2018 AND 2019

ASSETS	3/31/2018	3/31/2019
Current Assets		
Cash in Bank - BBVA Compass Revenue Fund (Operations)	\$715,362.22	\$1,015,680.20
Cash in Bank - BBVA Compass Restricted Customer Deposits	197,957.41	218,060.83
Cash in Bank - BBVA Compass Impact Fee Account	40,056.98	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	54,377.22	144,562.99
Cash in Bank - BBVA WIFA Operations	18,833.15	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	<u>\$1,302,186.98</u>	<u>\$1,840,533.79</u>
 Accounts Receivable		
Accounts Receivable - PSWID - Less Allowance for Bad Debts	\$120,275.78	87,747.71
Property Tax Receivable-Gila County	2,115.82	5,574.56
Unbilled Water Fees	58,926.39	60,087.09
Employee Payroll Advance	0.00	0.00
Total Accounts Receivable	<u>181,317.99</u>	<u>153,409.36</u>
 Total Current Assets	<u>\$1,483,504.97</u>	<u>\$1,993,943.15</u>
 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	3,726,478.06	4,134,081.73
Infrastructure, WIFA Infrastructure Projects	0.00	658,524.48
Less: Accumulated Depreciation - WIFA Projects	0.00	-7,447.50
Less: Accumulated Depreciation	<u>-2,451,801.48</u>	<u>-2,787,510.26</u>
	\$3,390,260.35	\$4,113,232.22
Construction in Progress - District	188,724.68	34,116.50
Construction in Progress - WIFA	80,625.60	1,709,709.30
Total Fixed Assets	<u>\$3,747,267.38</u>	<u>\$5,934,411.02</u>
 Other Assets		
Acquired Costs - Excess Goodwill-Net of Amortization	\$982,460.72	\$951,021.72
Nexus Grant Receivable	0.00	0.00
Prepaid Contract Services and Expenses	59,230.44	46,900.72
Security Deposit - Admin Building Lease	699.60	699.60
Total Other Assets	<u>\$1,042,390.76</u>	<u>\$998,622.04</u>
 TOTAL ASSETS	<u><u>\$6,273,163.11</u></u>	<u><u>\$8,926,976.21</u></u>
 LIABILITIES AND EQUITY		
Current Liabilities		
Accounts Payable	\$57,592.78	\$212,703.44
Accrued Payroll	18,390.51	18,521.00
Compensated PTO	0.00	16,733.97
Credit Card Payable	0.00	1,115.90
Sales Tax Payable	11,499.83	12,986.78
Refundable Customer Deposits	197,973.78	218,060.83
Accrued Interest	53,326.28	47,072.27
Total Current Liabilities	<u>\$338,783.18</u>	<u>\$527,194.19</u>
 Long Term Liabilities		
BBVA Compass Bank	\$5,539,559.00	\$4,890,625.00
WIFA Note Payable	55,871.07	1,716,033.80
Total Notes Payable	<u>5,595,430.07</u>	<u>6,606,658.80</u>
 Total Liabilities	<u>\$5,934,213.25</u>	<u>\$7,133,852.99</u>
 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	<u>471,966.57</u>	<u>644,328.07</u>
Total Equity	<u>338,949.86</u>	<u>1,793,123.22</u>
 TOTAL LIABILITIES & EQUITY	<u><u>\$6,273,163.11</u></u>	<u><u>\$8,926,976.21</u></u>

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS
FOR THE NINE MONTHS ENDED MARCH 31, 2018 AND 2019

INCOME	3/31/2018	3/31/2019	Notes
Revenues			
Water Fees	\$1,499,278.35	\$1,477,428.35	
Property Tax Levy	521,815.79	550,285.54	
Other Water Fees	32,842.50	40,900.15	
Miscellaneous Fees	13,095.25	13,188.80	
TOTAL REVENUE	\$2,067,031.89	\$2,081,802.84	
EXPENSES			
Administrative Labor	\$162,244.50	\$152,613.23	
Administrative Labor Burden	19,019.02	42,332.20	
Administrative Office Expenses	51,079.52	46,762.66	
Outside Source Fees	34,193.60	50,381.86	
Other Administrative Expenses	46,453.38	25,792.74	
WIFA Incidental Expenses	158.81	0.00	
ADMINISTRATIVE EXPENSES	\$313,148.83	\$317,882.69	
Board of Directors Expense	83,002.84	\$61,854.21	1
Depreciation & Amortization- Administrative	24,634.05	25,251.05	
TOTAL ADMINISTRATIVE EXPENSES	\$420,785.72	\$404,987.95	
OPERATIONS EXPENSES			
Contract Services - Field	\$441,703.76	\$0.00	
Outside/Professional Services	28,356.52	23,596.90	
Field Labor	97,868.34	227,945.99	
Field Labor Burden	27,689.48	73,383.54	
Wells, Tanks & Infrastructure	128,279.28	237,561.05	
Field Office Expenses	19,108.67	20,259.18	
Field Tools & Supplies	0.00	33,633.82	
Field Vehicle & Equipment	21,599.94	43,574.51	
Parts Water Structures	31,160.17	0.00	
OPERATIONS EXPENSES	\$795,766.16	\$659,954.99	
Depreciation	212,801.09	269,178.43	
TOTAL OPERATIONS EXPENSES	\$1,008,567.25	\$929,133.42	
TOTAL EXPENSES	\$1,429,352.97	\$1,334,121.37	
NET INCOME	\$637,678.92	\$747,681.47	
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	878.53	1,011.65	
Other Income - Interest Property Taxes	558.07	2,440.39	
TOTAL OTHER INCOME	\$1,436.60	\$48,398.83	
WIFA Interest & Finance Fees	\$0.00	\$3,601.50	
Compass Bank Interest & Finance Fees	167,148.95	148,150.73	
TOTAL OTHER EXPENSES	\$167,148.95	\$151,752.23	
TOTAL OTHER INCOME & EXPENSE	-\$165,712.35	-\$103,353.40	
NET INCOME	\$471,966.57	\$644,328.07	

1. C/Y Board of Directors includes Audit of \$18,200, Legal Fees of \$21,510.00, Litigation Legal Fees of \$17,870.00 and BOD Insurance.

Pine-Strawberry Water Improvement District
Cash Position as of March 31, 2019 - Based on the Budget Report

	Monthly Cash <u>In</u>	Monthly Cash <u>Out</u>	Monthly <u>Net</u>	Budget Net Cash Position @ <u>Month-</u> <u>End</u>	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	
March	\$482,019	\$514,404	(\$32,385)	\$893,403	1
April					
May					
June					
YTD 2018/2019	\$4,696,324	\$3,802,921	\$893,403	\$1,356,630	

Bank Account Presentation

<u>Reconciled Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$939,238.37	\$1,015,680.20	
CB-WIFA Operations	\$25,559.84	\$25,559.84	
Chase Bank - Warrant Account	\$108,683.16	\$144,562.99	
Compass Bank - Impact Fees	\$60,056.98	\$60,056.98	
Non-Restricted Account Balances	\$1,133,538.35	\$1,245,860.01	2
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$216,625.72	\$218,060.83	
CB - WIFA Reserve Account	\$126,212.95	\$126,212.95	
Restricted Account Balances	\$592,838.67	\$594,273.78	
Total Reconciled Balances	\$1,726,377.02	\$1,840,133.79	
<u>Bank Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$963,493.09	\$1,028,190.01	
CB-WIFA Operations	\$25,559.84	\$235,228.84	
Chase Bank - Warrant Account	\$108,683.16	\$144,562.99	
Compass Bank - Impact Fees	\$60,056.98	\$60,056.98	
Non-Restricted Account Balances	\$1,157,793.07	\$1,468,038.82	2
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$217,317.75	\$218,341.11	
CB - WIFA Reserve Account	\$126,212.95	\$126,212.95	
Restricted Account Balances	\$593,530.70	\$594,554.06	
Total Statement Balances	\$1,751,323.77	\$2,062,592.88	

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 March 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
Campaigner - 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
Amazon	3/1/2019	Field Supplies incomplete	CE		\$16.33	\$217.11
Amazon	3/1/2019	Field Gear	CE	\$541.80		\$758.91
Amazon	3/5/2019	Office Supplies	CE	\$26.89		\$785.80
Amazon	3/6/2019	Office Supplies	CE	\$168.99		\$954.79
Amazon	3/6/2019	Office Supplies	CE	\$12.50		\$967.29
Norscot Group Inc.	3/14/2019	Field Training Kit	CE	\$147.59		\$1,114.88
Amazon	3/15/2019	Office Supplies	CE	\$126.21		\$1,241.09
Amazon	3/15/2019	Tee Shirts/Vests	CE	\$353.52		\$1,594.61
Miller Autoworks	3/19/2019	2018 Ford F-150	CE	\$74.70		\$1,669.31
Amazon	3/19/2019	Office Supplies	CE	\$61.16		\$1,730.47
Amazon	3/20/2019	Tools	CE	\$21.72		\$1,752.19
E-Pay Compass Bank	3/26/2019				\$967.29	\$784.90
On-Line Flagger.com	3/27/2019	2 Online Flagging	CE	\$140.00		\$924.90
American Water Works	3/9/2019	One Year Membership	CE	\$191.00		\$1,115.90
Balance Due 3/31/19						\$1,115.90
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 3/31/2019				
		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
Deferred Debt Repayment Carry Forward	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$200,000
SUBTOTAL: CARRY OVER	\$550,000	\$752,362	\$752,362	\$752,362	\$0	\$752,362
Property Tax Levies	\$768,532	\$768,532	\$576,399	\$552,726	(\$23,673)	\$215,806
Customer Sales	\$2,075,625	\$2,075,625	\$1,556,719	\$1,477,428	(\$79,291)	\$598,197
Miscellaneous Revenues	\$75,000	\$75,000	\$56,250	\$54,089	(\$2,161)	\$20,911
WIFA Funding	\$2,750,000	\$3,547,638	\$2,660,729	\$1,759,331	(\$901,398)	\$1,788,307
Potential Grants/Non-Revenue Funds	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Sales Tax on Revenues	\$140,000	\$140,000	\$105,000	\$98,540	(\$6,460)	\$41,460
SUBTOTAL: CASH IN FLOWS	\$6,809,157	\$6,606,795	\$4,955,097	\$3,942,114	(\$1,012,983)	\$2,664,681
TOTAL REVENUE	\$7,359,157	\$7,359,157	\$5,707,459	\$4,694,476	(\$1,012,983)	\$2,664,681
Expenses (Cash Out)						
Operations	\$376,000	\$376,000	\$282,000	\$296,480	\$14,480	\$79,520
Field Labor & Burden	\$580,000	\$580,000	\$435,000	\$301,330	(\$133,670)	\$278,670
Admin	\$550,000	\$550,000	\$412,500	\$339,559	(\$72,941)	\$210,441
Board (legal Fees and Advertising)	\$60,000	\$60,000	\$45,000	\$61,854	\$16,854	(\$1,854)
Capital project/Repair	\$215,357	\$256,749	\$192,562	\$51,556	(\$141,006)	\$205,193
Infrastructure Repairs	\$90,000	\$90,000	\$67,500	\$50,375	(\$17,125)	\$39,625
Equipment Replacement	\$200,000	\$200,000	\$150,000	\$61,860	(\$88,140)	\$138,140
WIFA Funding - Capital Projects	\$2,750,000	\$3,547,638	\$2,660,729	\$1,787,190	(\$873,539)	\$1,760,448
Additional Potential Grants/Non-Revenue Funds	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Debt Service/Loan-Compass Bank	\$450,000	\$450,000	\$337,500	\$322,514	(\$14,986)	\$127,486
Debt Service/Loan-Compass Bank-Additional Principal	\$350,000	\$400,000	\$100,000	\$100,000	\$0	\$300,000
Debt Service/Loan-Loan Reserve WIFA	\$0	\$100,970	\$76,213	\$76,213	\$0	\$24,757
Debt Service/Loan-WIFA Interest Only	\$157,800	\$157,800	\$118,350	\$3,602	(\$114,748)	\$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	\$105,000	\$98,540	(\$6,460)	\$41,460
SUBTOTAL: OPERATIONS & CAPITAL EXPENSES	\$7,109,157	\$7,109,157	\$5,182,354	\$3,801,073	(\$1,381,281)	\$3,308,084
TOTAL CASH OUTFLOWS	\$7,109,157	\$7,109,157	\$5,182,354	\$3,801,073	(\$1,381,281)	\$3,308,084
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	\$5,182,354	\$4,051,073	(\$1,381,281)	\$3,308,084
Net Operating Surplus (Shortfall) as of 3/31/19					\$368,298	
Net Cash Position at Month End				\$893,403		

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 March 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	-\$1,233.00	\$6,507.50	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	\$54,021.84	\$208,001.66	

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
March 31, 2019

DATE	DISBURSEMENT REQUEST #	GRANT AMOUNT	LOAN AMOUNT	TOTAL FUNDING	DESIGN & ENGINEERING	CONSTRUCTION	INSPECTION & CONSTRUCTION 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	6,250,000.00	600,000.00	50,000.00	160,000.00	8,000,000.00
February 21, 2018		55,871.07		55,871.07			0.00			55,871.07
Balance Remaining		444,128.93	7,500,000.00	7,944,128.93	844,128.93	6,250,000.00	600,000.00	50,000.00	160,000.00	7,944,128.93
April 10, 2018		114,294.63	0.00	114,294.63	14,864.85	90,195.15	9,234.62			114,294.63
Balance Remaining		329,834.30	7,500,000.00	7,829,834.30	829,264.08	6,159,804.84	590,765.38	50,000.00	160,000.00	7,829,834.30
May 14, 2018		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		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		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		44,355.31	44,355.31	11,157.55	11,157.55	26,505.60	6,892.16			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		156,447.26	156,447.26	43,445.56	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
September 30, 2018		252,453.95	252,453.95	9,551.00	9,551.00	224,086.05	18,815.90			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		262,455.71	262,455.71	7,476.59	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		345,243.85	345,243.85	8,256.25	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		190,376.25	190,376.25	120.00	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		116,511.25	116,511.25	0.00	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		52,347.87	52,347.87	692.50	44,801.54		6,853.83			52,347.87
Balance Remaining		5,998,764.33	5,998,764.33	665,524.59	4,841,763.05		491,456.09			5,998,764.33
March 14, 2019		18,569.13	18,569.13	1,548.10	13,440.00		3,581.03			18,569.13
Balance Remaining		5,980,195.20	5,980,195.20	663,976.49	4,828,343.65		487,875.06			5,980,195.20
March 15, 2019		196,229.00	196,229.00	0.00	0.00	196,229.00	0.00			196,229.00
Balance Remaining		5,783,966.20	5,783,966.20	663,976.49	4,632,114.65		487,875.06			5,783,966.20
Funding Budget FY 19			2,750,000.00							
Potential Grant Funds			797,638.00							
TOTAL WIFA Funding			3,547,638.00							
Funding FY 2019 - Disbursement Requests 5-15			1,759,330.59							
Pinewood Haven/Rim Vista GPM Contract Canyon Tanks 1			552,683.93							
Portal 2 & 3 Tank Rehabilitation			709,920.00							
Owner Contingencies for Unforeseen Costs			408,232.72							
Total Commitment FY 19			0.00							
			1,669,836.65							
Remaining WIFA FY 19 Funds Available			118,470.76							

WIFA PSWID Funding Program FY18 thru FY22														
Fiscal Year to Date Thru March 2019														
PROJECT NUMBER	PROJECT NAME	PHASE	TYPE	APPROVED PROJECT COST	APPROVED MODIFICATIONS	MODIFIED PROJECT COST	REMAINING BALANCE FORWARD	DISBURST 13	REMAINING BALANCE	DISBURST 14	REMAINING BALANCE	DISBURST 15	REMAINING BALANCE	REMAINING BALANCE
920283-18-02	Circle Drive Waterline Replacement - Completed	Pipe 1	Pipe	\$270,543.00	\$74,006.10	\$196,536.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-03	Whispering Pines (Size 6") - HOLD	Pipe 2.1	Pipe	\$256,289.00	\$0.00	\$256,289.00	\$249,677.00	\$0.00	\$249,677.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-04	Pine Creek 4" Waterline Replace - Completed	Pipe 2.1	Pipe	\$141,062.00	\$5,123.08	\$146,185.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-05	Pine Creek 4" Waterline Replacement - In Process	Pipe 2.1	Pipe	\$285,093.00	\$519,907.00	\$805,000.00	\$666,404.17	\$44,801.54	\$621,602.63	\$13,792.80	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-06	Rimwood Haven/Rim Vista Waterline Replacement - Completed	Pipe 2.2	Pipe	\$305,546.00	\$305,546.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-07	Cool Pines East Pipe Upgrade Phase A/Water Tank Rd 100K	Pipe 2.2	Pipe	\$411,290.00	\$31,650.00	\$379,640.00	\$470,320.00	\$0.00	\$470,320.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-08	Strawberry Ranch 2 & Strawberry Knolls 2 - Completed	Pipe 2.2	Pipe	\$943,640.00	\$706,360.00	\$237,280.00	\$348,741.00	\$632.50	\$51,750.24	\$62.50	\$51,687.74	\$0.00	\$51,687.74	\$51,687.74
920283-18-09	Tall Pines Pipeline Upgrade Phase A	Pipe 2.2	Pipe	\$1,279,410.00	\$0.00	\$1,279,410.00	\$457,650.00	\$60.00	\$1,279,350.00	\$1,279,350.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-10	Portal 13 Tank Rehabilitation - Combined with Portal 2	Pipe 3	Pipe	\$363,104.00	\$363,104.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-11	Spruce Drive Waterline Replacement	Pipe 3	Pipe	\$115,500.00	\$0.00	\$115,500.00	\$0.00	\$0.00	\$115,500.00	\$0.00	\$0.00	\$0.00	\$115,500.00	\$115,500.00
920283-18-12	Strawberry Hollow Waterline Replacement	Pipe 3	Pipe	\$1,565,000.00	\$1,565,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-13	Waterline Projects Total			\$5,794,927.00	\$984,696.02	\$4,810,230.98	\$3,291,346.91	\$45,494.04	\$3,245,852.87	\$13,855.30	\$3,232,000.57	\$0.00	\$3,232,000.57	\$3,232,000.57
920283-18-01	Strawberry View 1 Tank Replacement 20K - Completed	Tank 1	Tank	\$154,000.00	\$161,802.50	\$315,802.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-13	Canyon Tank 1 Replacement	Tank 2	Tank	\$160,000.00	\$220,000.00	\$380,000.00	\$378,920.00	\$0.00	\$378,920.00	\$0.00	\$0.00	\$0.00	\$378,920.00	\$378,920.00
920283-18-14	Canyon Tank 2 Rehabilitation	Tank 2	Tank	\$110,000.00	\$220,000.00	\$330,000.00	\$330,000.00	\$0.00	\$330,000.00	\$0.00	\$0.00	\$0.00	\$330,000.00	\$330,000.00
920283-18-15	Brookview Terrace	Tank 2	Tank	\$84,500.00	\$0.00	\$84,500.00	\$84,500.00	\$0.00	\$84,500.00	\$0.00	\$0.00	\$0.00	\$84,500.00	\$84,500.00
920283-18-16	Portal 2/Portal 3 Tank Rehabilitations - 100K	Tank 2	Tank	\$91,650.00	\$989,307.52	\$600,957.52	\$680,297.52	\$0.00	\$680,297.52	\$1,132.80	\$0.00	\$1,132.80	\$0.00	\$0.00
920283-18-17	Water Tank Road 100K - Moved to Cool Pines Phase A	Tank 2	Tank	\$91,650.00	\$91,650.00	\$0.00	\$91,650.00	\$0.00	\$91,650.00	\$0.00	\$0.00	\$0.00	\$91,650.00	\$91,650.00
920283-18-18	Strawberry Creek Foothills	Tank 2	Tank	\$91,650.00	\$91,650.00	\$0.00	\$91,650.00	\$0.00	\$91,650.00	\$0.00	\$0.00	\$0.00	\$91,650.00	\$91,650.00
920283-18-19	Tank Projects Total			\$783,450.00	\$1,099,460.02	\$1,882,910.02	\$1,565,367.52	\$0.00	\$1,565,367.52	\$1,132.80	\$1,564,234.72	\$196,229.00	\$1,368,005.72	\$1,368,005.72
920283-18-19	Brookview Terrace - Track A	Booster 1	Booster	\$67,275.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$0.00	\$0.00	\$67,275.00	\$67,275.00
920283-18-20	Hardscrabble Mesa	Booster 1	Booster	\$81,144.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$0.00	\$0.00	\$81,144.00	\$81,144.00
920283-18-21	Hwy 87 & Pine Creek	Booster 1	Booster	\$67,275.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$0.00	\$0.00	\$67,275.00	\$67,275.00
920283-18-22	Pine Mtn Acres - Lot 7	Booster 1	Booster	\$67,275.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$0.00	\$0.00	\$67,275.00	\$67,275.00
920283-18-23	Pine Ranch 2 - Lot 25	Booster 1	Booster	\$81,144.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$0.00	\$0.00	\$81,144.00	\$81,144.00
920283-18-24	Pine Valley Homesites - Lot 109	Booster 1	Booster	\$67,275.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$0.00	\$0.00	\$67,275.00	\$67,275.00
920283-18-25	Portal 2 - Lot 178	Booster 1	Booster	\$81,144.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$0.00	\$0.00	\$81,144.00	\$81,144.00
920283-18-26	Portal 2 Common Area - Next to Lot 166	Booster 1	Booster	\$81,144.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$0.00	\$0.00	\$81,144.00	\$81,144.00
920283-18-27	Strawberry Hollow #3	Booster 1	Booster	\$67,275.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$0.00	\$0.00	\$67,275.00	\$67,275.00
920283-18-28	Strawberry Knolls 2 - Lot 138	Booster 1	Booster	\$67,275.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$0.00	\$0.00	\$67,275.00	\$67,275.00
920283-18-29	Strawberry Mtn Shadows 1 - Lot 25	Booster 1	Booster	\$67,275.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$0.00	\$0.00	\$67,275.00	\$67,275.00
920283-18-30	Strawberry Hollow Interlie (New SH 3)-Installed w/Nexus Grant	Booster 1	Booster	\$67,275.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$67,275.00	\$0.00	\$0.00	\$0.00	\$67,275.00	\$67,275.00
920283-18-31	Strawberry Ranch 2 - Track D	Booster 1	Booster	\$81,144.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$0.00	\$0.00	\$81,144.00	\$81,144.00
920283-18-32	Strawberry Ranch 5 - Track C	Booster 1	Booster	\$81,144.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$0.00	\$0.00	\$81,144.00	\$81,144.00
920283-18-33	Strawberry View 1 - Lot 59 - Included in Tank Project	Booster 1	Booster	\$81,144.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$81,144.00	\$0.00	\$0.00	\$0.00	\$81,144.00	\$81,144.00
920283-18-34	Magnolia/Rails - Installed with Nexus Grant	VFD 1	VFD	\$33,620.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$0.00	\$0.00	\$33,620.00	\$33,620.00
920283-18-35	Milk Ranch Well #2 - Installed with Nexus Grant	VFD 1	VFD	\$33,620.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$0.00	\$0.00	\$33,620.00	\$33,620.00
920283-18-36	Pine Crest - Lot 25 - Installed with Nexus Grant	VFD 1	VFD	\$33,620.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$0.00	\$0.00	\$33,620.00	\$33,620.00
920283-18-37	Portal 3 - Lot 97 WSA - Installed with Nexus Grant	VFD 1	VFD	\$33,620.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$0.00	\$0.00	\$33,620.00	\$33,620.00
920283-18-38	Strawberry Hollow - Installed with Nexus Grant	VFD 1	VFD	\$33,620.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$0.00	\$0.00	\$33,620.00	\$33,620.00
920283-18-39	Strawberry Hollow (Old PSWID SH3)-Installed w/Nexus Grant	VFD 1	VFD	\$33,620.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$0.00	\$0.00	\$33,620.00	\$33,620.00
920283-18-40	Strawberry Hollow Interlie (New SH 3)-Installed w/Nexus Grant	VFD 1	VFD	\$33,620.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$0.00	\$0.00	\$33,620.00	\$33,620.00
920283-18-41	Strawberry Ranch 5 - Track C - Already has VFD	VFD 1	VFD	\$33,620.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$0.00	\$0.00	\$33,620.00	\$33,620.00
920283-18-42	Strawberry View 1 - Lot 59 - Included in Tank Project	VFD 1	VFD	\$33,620.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00	\$0.00	\$0.00	\$0.00	\$33,620.00	\$33,620.00

WIFA PSWID CIP Program FY18 thru FY22

Fiscal Year to Date Thru June 2019													
Project #	PROJECT NAME	Approved Project Budget	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	FY18 Costs to Date	FY18 CIP Remaining Budget	Total Costs to Date FY 2019	FY 22 CIP Remaining Funding Budget
920283-18-01	EUSI Program Management Fees	\$375,750.00		\$375,750.00	\$375,750.00		\$375,750.00		\$375,750.00	\$7,915.53	\$367,834.47	\$34,645.01	\$333,189.46
920283-18-02	Synergy Geomatics - Aerial Topography	\$40,000.00			\$40,000.00		\$40,000.00		\$40,000.00	\$36,254.00	\$3,746.00	\$3,746.00	\$0.00
920283-18-03	Circle Drive Waterline Replacement - Completed	\$270,543.00	Pipe 1		\$270,543.00		\$196,536.90	\$25,770.42	\$170,766.48	\$170,766.48	\$0.00	\$0.00	\$0.00
920283-18-04	Whispering Pines (Size 6")	\$256,289.00	Pipe 2.1		\$256,289.00		\$256,289.00		\$256,289.00	\$6,612.00	\$249,677.00	\$249,677.00	\$0.00
920283-18-05	Pine Creek #4 Waterline Replace - Completed	\$141,062.00	Pipe 2.1		\$141,062.00		\$141,062.00		\$141,062.00	\$16,776.01	\$129,409.07	\$129,409.07	\$0.00
920283-18-06	Pine Creek #4 Waterline Replace - In Progress	\$285,093.00	Pipe 2.2		\$285,093.00		\$285,093.00		\$285,093.00	\$13,911.74	\$279,088.26	\$272,316.07	\$560,772.13
920283-18-07	Pinewood Haven/Rim Vista Waterline Replacement - In Progress	\$305,546.00	Pipe 2.2		\$305,546.00		\$305,546.00		\$305,546.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-08	Rim Vista Combined with Pinewood Haven	\$411,290.00	Pipe 2.2		\$411,290.00		\$411,290.00		\$411,290.00	\$1,033,028.86	\$1,031,473.01	\$1,555.85	\$0.00
920283-18-09	Cool Pines Est Pipe Upgrade Phase A/Water Tank Rd 100K	\$343,640.00	Pipe 2.2		\$343,640.00		\$343,640.00		\$343,640.00	\$16,971.14	\$326,668.86	\$326,668.86	\$470,320.00
920283-18-10	Strawberry Ranch 2 & Strawberry Knolls 2 - In Progress	\$458,370.00	Pipe 2.2		\$458,370.00		\$458,370.00		\$458,370.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-11	Tail Pines Pipeline Upgrade Phase A	\$1,279,410.00	Pipe 3		\$1,279,410.00		\$1,279,410.00		\$1,279,410.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-12	Portal 3 Tank Rehabilitation - Combined with Portal 2	\$363,104.00	Pipe 3		\$363,104.00		\$363,104.00		\$363,104.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-13	Portal 2/Portal 3 Tank Rehabilitation - 100K	\$115,500.00	Pipe 3		\$115,500.00		\$115,500.00		\$115,500.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-14	Source Drive Waterline Replacement	\$1,565,080.00	Pipe 3		\$1,565,080.00		\$1,565,080.00		\$1,565,080.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-15	Strawberry Hollow Waterline Replacement	\$6,210,677.00	Pipe 3		\$6,210,677.00		\$6,210,677.00		\$6,210,677.00	\$267,206.90	\$5,943,470.10	\$1,484,989.16	\$3,448,014.50
920283-18-16	Waterline Projects Total												
920283-18-17	Strawberry View 1 Tank Replacement 20K - Completed	\$154,000.00	Tank 1		\$154,000.00		\$154,000.00		\$154,000.00	\$257,966.25	\$277,735.60	\$277,735.60	\$0.00
920283-18-18	Canyon Tank 1 Replacement 100K	\$160,000.00	Tank 2		\$160,000.00		\$160,000.00		\$160,000.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-19	Canyon Tank 2 Rehabilitation 100K	\$110,000.00	Tank 2		\$110,000.00		\$110,000.00		\$110,000.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-20	Brookview Terrace 100K	\$84,500.00	Tank 2		\$84,500.00		\$84,500.00		\$84,500.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-21	Portal 2/Portal 3 Tank Rehabilitation - 100K	\$91,650.00	Tank 2		\$91,650.00		\$91,650.00		\$91,650.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-22	Water Tank Road 100K - Moved to Cool Pines Phase A	\$91,650.00	Tank 2		\$91,650.00		\$91,650.00		\$91,650.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-23	Strawberry Creek Foothills 20K	\$783,450.00	Tank 2		\$783,450.00		\$783,450.00		\$783,450.00	\$257,966.25	\$525,483.75	\$301,540.40	\$1,293,402.72
920283-18-24	Tank Projects Total												
920283-18-25	Brookview Terrace - Track A	\$67,275.00	Booster 1		\$67,275.00		\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-26	Hardscabble Mesa	\$81,144.00	Booster 1		\$81,144.00		\$81,144.00		\$81,144.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-27	Hwy 87 & Pine Creek	\$67,275.00	Booster 1		\$67,275.00		\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-28	Pine Mtn Acres - Lot 7	\$67,275.00	Booster 1		\$67,275.00		\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-29	Pine Ranch 2 - Lot 25	\$81,144.00	Booster 1		\$81,144.00		\$81,144.00		\$81,144.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-30	Pine Valley Homesites - Lot 109	\$67,275.00	Booster 1		\$67,275.00		\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-31	Portal 2 - Lot 178	\$81,144.00	Booster 1		\$81,144.00		\$81,144.00		\$81,144.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-32	Portal 2 Common Area - Next to Lot 166	\$81,144.00	Booster 1		\$81,144.00		\$81,144.00		\$81,144.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-33	Strawberry Hollow #3	\$67,275.00	Booster 1		\$67,275.00		\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-34	Strawberry Knolls 2 - Lot 138	\$67,275.00	Booster 1		\$67,275.00		\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-35	Strawberry Mtn Shawdows 1 - Lot 25	\$67,275.00	Booster 1		\$67,275.00		\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-36	Strawberry Ranch 2 - Track C	\$67,275.00	Booster 1		\$67,275.00		\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-37	Strawberry View 1 - Lot 59 - Included in Tank Project	\$81,144.00	Booster 1		\$81,144.00		\$81,144.00		\$81,144.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-38	Magnolia/Rails - Installed with Nexus Grant	\$33,620.00	VFD 1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-39	Milk Ranch Well #2 - Installed with Nexus Grant	\$33,620.00	VFD 1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-40	Pine Crest - Lot 25 - Installed with Nexus Grant	\$33,620.00	VFD 1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-41	Portal 3 - Lot 97 WSA - Installed with Nexus Grant	\$33,620.00	VFD 1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-42	Strawberry Hollow - Installed with Nexus Grant	\$33,620.00	VFD 1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-43	Strawberry Hollow (Old PSWID SH3) - Installed w/Nexus Grant	\$33,620.00	VFD 1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-44	Strawberry Hollow Intersect New SH 3 - Installed w/Nexus Grant	\$33,620.00	VFD 1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-45	Strawberry Ranch 5 - Track C - Already has VFD	\$33,620.00	VFD 1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-46	Strawberry View 1 - Lot 59 - Included in Tank Project	\$33,620.00	VFD 1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-47	White Oaks Glen 1 - Parcel 76E (WSA)	\$33,620.00	VFD 1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-48	White Oaks Glen 1 - Parcel 82 (WSA)	\$33,620.00	VFD 1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-49	Total VFD-Booster Pump Projects	\$1,394,884.00			\$1,394,884.00		\$1,394,884.00		\$1,394,884.00	\$0.00	\$0.00	\$660.00	\$1,010,500.00
920283-18-50													
920283-18-51													
920283-18-52													
920283-18-53													
920283-18-54	Milk Ranch Well 2	\$50,000.00	Well 2		\$50,000.00		\$50,000.00		\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-55	Pine Crest	\$50,000.00	Well 2		\$50,000.00		\$50,000.00		\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-56	Milk Ranch Well 1	\$60,000.00	Well 2		\$60,000.00		\$60,000.00		\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00
920283-18-57	Portal 3 - Lot 97 (WSA)	\$50,000.00	Well 3		\$50,000.00		\$50,000.00		\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00

WIFA PSWID CIP Program FY18 thru FY22														
Fiscal Year to Date Thru June 2019														
		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
Project #	PROJECT NAME													
	Strawberry Hollow 3 - District Rehabilitated 2017/18	\$50,000.00	Well	3		\$50,000.00	-\$50,000.00	\$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
	WIFA TOTAL FUNDING DIFFERENCE	-\$799,011.00				-\$799,011.00		-\$480,051.00		-\$480,051.00			-\$480,051.00	
	Total Projects	\$8,000,000.00			\$0.00	\$8,000,000.00	-\$318,960.00	\$7,681,040.00	\$55,871.07	\$7,944,128.93	\$525,173.15	\$581,044.22	\$7,418,955.78	\$1,787,189.56

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							Total	Increased Revenue
	0-3k	1.75	3k - 6k	6+k	0-3k	1.75	3k - 5k	5k - 10k	10k+				
Total Gallons	17,724,261	16,503,557	24,046,290	60,529,800	19,979,953	12,367,426	15,253,280	53,601,900					
Total \$	\$31,017.46	\$102,272.02	\$191,406.15	\$324,695.63	\$31,017.46	\$76,272.55	\$114,211.61	\$203,406.00	\$424,907.61	\$100,211.98			
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	\$12,509.10			
\$	\$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				
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	\$7,927.06			
\$	\$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				
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	\$14,094.09			
\$	\$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				
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	\$4,572.48			
\$	\$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				
March													
gallons	1,754,647	1,092,610	1,863,646	4,710,903	1,754,647	803,440	795,430	1,357,386	4,710,903	\$9,518.09			
\$	\$3,070.63	\$7,648.27	\$16,772.81	\$27,491.72	\$3,070.63	\$5,624.08	\$7,954.30	\$20,360.79	\$37,009.80				
April													
gallons													
\$													
May													
gallons													
\$													
June													
gallons													
\$													

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	<u>\$2,100.00</u>	<u>\$180.00</u>	<u>\$440.00</u>	<u>\$300.00</u>	<u>\$1,260.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
Increased Revenue	\$612.50	\$52.50	\$207.36	\$174.46	\$658.08	\$0.00	\$0.00	
								\$1,704.90
								9 # Months
								<u>\$15,344.10</u>
								YTD Total

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of March 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
10015 · WIFA Reserve Acct							126,212.95
Total 10015 · WIFA Reserve Acct							126,212.95
10014 · WIFA Operations Acct							25,559.84
Bill Pmt -Check	03/15/2019	1079	Northstar Surveying, I...	Inv #19-021/Tr...	20000 · Accoun...	-780.00	24,779.84
General Journal	03/21/2019	8245		WIFA Disburs...	25005 · WIFA ...	18,569.13	43,348.97
Bill Pmt -Check	03/22/2019	1080	IMWCC	Pinewood Hav...	20000 · Accoun...	-13,440.00	29,908.97
Bill Pmt -Check	03/22/2019	1081	EUSI, LLC	Inv #2670/Feb...	20000 · Accoun...	-3,581.03	26,327.94
Bill Pmt -Check	03/22/2019	1082	EPS Group, Inc.	18-056-12 Str...	20000 · Accoun...	-62.50	26,265.44
Bill Pmt -Check	03/22/2019	1083	EPS Group, Inc.	17-509-11 Por...	20000 · Accoun...	-705.60	25,559.84
General Journal	03/25/2019	8253		WIFA Disburs...	25005 · WIFA ...	196,229.00	221,788.84
Bill Pmt -Check	03/26/2019	1084	MGC Contractors, Inc	Portals 2 & 3 ...	20000 · Accoun...	-196,229.00	25,559.84
Total 10014 · WIFA Operations Acct							0.00
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							60,056.98
Total 10010 · Impact Fee Account-Compass							60,056.98
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							939,238.37
Check	03/01/2019	Auto-...	ADP, LLC	02/22/2019 P...	600-9G · Payrol...	-44.00	939,194.37
Check	03/01/2019	Auto-...	ADP, LLC	02/22/2019 P...	600-9G · Payrol...	-134.14	939,060.23
Deposit	03/01/2019			Deposit	12006 · Accts R...	193.17	939,253.40
Deposit	03/01/2019			Deposit	12006 · Accts R...	525.35	939,778.75
Deposit	03/01/2019			Deposit	12006 · Accts R...	50.85	939,829.60
Deposit	03/01/2019			Deposit	12006 · Accts R...	38.71	939,868.31
Transfer	03/01/2019			Cust #72444,7...	10003 · Restrict...	-300.00	939,568.31
Transfer	03/01/2019			Cust #72448,7...	10003 · Restrict...	-300.00	939,268.31
Deposit	03/01/2019			Cust #72444 ...	12006 · Accts R...	200.00	939,468.31
Transfer	03/01/2019			Cust #72398 F...	10003 · Restrict...	31.91	939,500.22
Deposit	03/01/2019			Deposit	12006 · Accts R...	7,931.11	947,431.33
Deposit	03/01/2019			Deposit	12006 · Accts R...	165.43	947,596.76
Deposit	03/01/2019			Deposit	12006 · Accts R...	11,588.10	959,184.86
Deposit	03/01/2019			Deposit	12006 · Accts R...	1,364.08	960,548.94
Check	03/01/2019			Deposit	12006 · Accts R...	-106.00	960,442.94
Bill Pmt -Check	03/04/2019	Auto-...	Sage Payment Soluti...	Feb 2019 Offic...	20000 · Accoun...	-65.13	960,377.81
Deposit	03/04/2019		Pine Strawberry Wat...	Deposit	12006 · Accts R...	8,624.91	969,002.72
Deposit	03/04/2019			Deposit	12006 · Accts R...	657.41	969,660.13
Deposit	03/04/2019			Deposit	12006 · Accts R...	251.04	969,911.17
Check	03/04/2019		Compass Bank	Feb 2019 CC ...	60002-3 · Merc...	-683.38	969,227.79
Check	03/04/2019		Sage Payment Soluti...		60002-4 · Sage...	-10.00	969,217.79
Check	03/04/2019		Sage Payment Soluti...		60002-4 · Sage...	-2.00	969,215.79
Check	03/05/2019	E-Pay	Arizona Department ...	Feb 2019 Sale...	-SPLIT-	-9,908.02	959,307.77
Check	03/05/2019	6598	Jim or Candy Bridges	Cust #A71590...	12006 · Accts R...	-30.20	959,277.57
Deposit	03/05/2019			Cust # 72450 ...	50202 · Establi...	50.00	959,327.57
Deposit	03/05/2019			Deposit	12006 · Accts R...	2,928.38	962,255.95
Deposit	03/05/2019			Deposit	12006 · Accts R...	147.68	962,403.63
Deposit	03/05/2019			Deposit	12006 · Accts R...	197.58	962,601.21
Deposit	03/05/2019			Deposit	12006 · Accts R...	1,450.24	964,051.45
Deposit	03/05/2019			Deposit	12006 · Accts R...	1,076.24	965,127.69
Deposit	03/05/2019			Deposit	12006 · Accts R...	371.26	965,498.95
Deposit	03/05/2019			Deposit	12006 · Accts R...	291.39	965,790.34
Deposit	03/05/2019			Deposit	12006 · Accts R...	352.00	966,142.34
Check	03/05/2019		Sage Payment Soluti...	NSF Fee	60002-4 · Sage...	-15.00	966,127.34
Check	03/05/2019		Sage Payment Soluti...		60002-4 · Sage...	-3.00	966,124.34
Bill Pmt -Check	03/06/2019	E-Pay	US Bank Voyager Fle...	Feb 2019 Fuel	20000 · Accoun...	-1,400.50	964,723.84
Deposit	03/06/2019			Deposit	12006 · Accts R...	4,243.49	968,967.33
Deposit	03/06/2019			Deposit	12006 · Accts R...	1,058.26	970,025.59
Deposit	03/06/2019			Deposit	12006 · Accts R...	1,136.69	971,162.28
Deposit	03/06/2019			Deposit	12006 · Accts R...	493.48	971,655.76
Deposit	03/06/2019			Deposit	12006 · Accts R...	5,149.41	976,805.17
Check	03/06/2019		Sage Payment Soluti...		60002-4 · Sage...	-7.50	976,797.67
Check	03/06/2019		Sage Payment Soluti...		60002-4 · Sage...	-9.00	976,788.67

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of March 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	03/06/2019		Sage Payment Soluti...		60002-4 · Sage...	-4.00	976,784.67
Deposit	03/07/2019			Deposit	12006 · Accts R...	2,413.83	979,198.50
Deposit	03/07/2019			Deposit	12006 · Accts R...	5,842.60	985,041.10
Deposit	03/07/2019			Deposit	12006 · Accts R...	513.98	985,555.08
Deposit	03/07/2019			Deposit	12006 · Accts R...	950.98	986,506.06
Check	03/07/2019		Sage Payment Soluti...		60002-4 · Sage...	-5.00	986,501.06
Check	03/08/2019	Auto-...	ADP, LLC	PR 3/8/2019	-SPLIT-	-18,279.53	968,221.53
Check	03/08/2019	E-Pay	HSA BANK	3/08/2019 PR ...	-SPLIT-	-446.70	967,774.83
Check	03/08/2019	E-Pay	American Funds Serv...	3/08/2019 PR ...	-SPLIT-	-812.75	966,962.08
Check	03/08/2019	6599	Support Payment Cle...	Atlas #000208...	800-9G · Child ...	-25.31	966,936.77
Deposit	03/08/2019			Deposit	12006 · Accts R...	311.68	967,248.45
Deposit	03/08/2019			Deposit	12006 · Accts R...	14,630.86	981,879.31
Check	03/08/2019		Sage Payment Soluti...		60002-4 · Sage...	-130.50	981,748.81
Bill Pmt -Check	03/10/2019	Auto-...	Invoice Cloud	Inv #39-2019-...	20000 · Accoun...	-1,250.40	980,498.41
Bill Pmt -Check	03/11/2019	E-Pay	APS	Feb 2019 Elec...	20000 · Accoun...	-9,388.53	971,109.88
Deposit	03/11/2019			Deposit	12006 · Accts R...	5,766.16	976,876.04
Deposit	03/11/2019			Deposit	12006 · Accts R...	564.48	977,440.52
Deposit	03/11/2019			Deposit	12006 · Accts R...	377.34	977,817.86
Check	03/11/2019		Sage Payment Soluti...		60002-4 · Sage...	-5.00	977,812.86
Transfer	03/12/2019			Cust #72451,7...	10003 · Restrict...	-300.00	977,512.86
Transfer	03/12/2019			Cust #54760 F...	10003 · Restrict...	-150.00	977,362.86
Transfer	03/12/2019			Cust #71945 F...	10003 · Restrict...	32.93	977,395.79
Deposit	03/12/2019			Deposit	12006 · Accts R...	507.10	977,902.89
Deposit	03/12/2019			Deposit	12006 · Accts R...	75.11	977,978.00
Deposit	03/12/2019			Deposit	12006 · Accts R...	569.60	978,547.60
Deposit	03/12/2019			Deposit	12006 · Accts R...	628.87	979,176.47
Deposit	03/12/2019			Deposit	12006 · Accts R...	185.99	979,362.46
Deposit	03/12/2019			Deposit	12006 · Accts R...	237.44	979,599.90
Check	03/12/2019		Sage Payment Soluti...		60002-4 · Sage...	-4.50	979,595.40
Transfer	03/13/2019			Cust #72453 ...	10003 · Restrict...	-150.00	979,445.40
Transfer	03/13/2019			Cust #72350 F...	10003 · Restrict...	70.80	979,516.20
Transfer	03/13/2019			Cust #72196 F...	10003 · Restrict...	64.08	979,580.28
Transfer	03/13/2019			Cust #72454 ...	10003 · Restrict...	-150.00	979,430.28
Deposit	03/13/2019			Deposit	12006 · Accts R...	392.73	979,823.01
Deposit	03/13/2019			Deposit	12006 · Accts R...	167.39	979,990.40
Deposit	03/13/2019			Deposit	12006 · Accts R...	114.47	980,104.87
Deposit	03/13/2019			Deposit	12006 · Accts R...	3,173.26	983,278.13
Deposit	03/13/2019			Deposit	12006 · Accts R...	4,168.38	987,446.51
Deposit	03/13/2019			Deposit	12006 · Accts R...	1,210.14	988,656.65
Deposit	03/13/2019			Deposit	12006 · Accts R...	550.52	989,207.17
Deposit	03/13/2019			Deposit	12006 · Accts R...	552.76	989,759.93
Check	03/13/2019		Sage Payment Soluti...		60002-4 · Sage...	-10.50	989,749.43
Check	03/13/2019		Sage Payment Soluti...		60002-4 · Sage...	-4.50	989,744.93
Check	03/13/2019		Sage Payment Soluti...		60002-4 · Sage...	-4.50	989,740.43
Deposit	03/14/2019			Deposit	12006 · Accts R...	3,593.18	993,333.61
Deposit	03/14/2019			Deposit	12006 · Accts R...	735.01	994,068.62
Deposit	03/14/2019			Deposit	12006 · Accts R...	294.23	994,362.85
Check	03/14/2019		Sage Payment Soluti...		60002-4 · Sage...	-2.50	994,360.35
Bill Pmt -Check	03/15/2019	Auto-...	Century Link	Feb 2019 Pho...	20000 · Accoun...	-1,189.76	993,170.59
Check	03/15/2019	Auto-...	ADP, LLC	3/8/2019 PR P...	600-9G · Payrol...	-136.10	993,034.49
Bill Pmt -Check	03/15/2019	6600	Little Stinker Septic S...	Inv #030119-61	20000 · Accoun...	-134.00	992,900.49
Bill Pmt -Check	03/15/2019	6601	Creative Technologie...	Inv 4506/4548 ...	20000 · Accoun...	-1,735.15	991,165.34
Bill Pmt -Check	03/15/2019	6602	Shaffer Water Manag...	Feb 2019 Inv ...	20000 · Accoun...	-500.00	990,665.34
Bill Pmt -Check	03/15/2019	6603	G.B. Home Cleaning	Inv #2106/Feb...	20000 · Accoun...	-196.00	990,469.34
Bill Pmt -Check	03/15/2019	6604	Steve Mitchell	Apr 2019 Adm...	20000 · Accoun...	-1,200.00	989,269.34
Bill Pmt -Check	03/15/2019	6605	Legend Technical Se...	Inv #1903419/...	20000 · Accoun...	-352.00	988,917.34
Bill Pmt -Check	03/15/2019	6606	Maintenance Connec...	Inv #524260/M...	20000 · Accoun...	-597.00	988,320.34
Bill Pmt -Check	03/15/2019	6607	Fortiline, Inc	Cust #223555/...	20000 · Accoun...	-1,030.96	987,289.38
Bill Pmt -Check	03/15/2019	6608	Dana Kepner Compa...	Cust # 287600...	20000 · Accoun...	-953.90	986,335.48
Bill Pmt -Check	03/15/2019	6609	Sunbelt Insurance Gr...	Inv 022019/Fe...	20000 · Accoun...	-6,523.20	979,812.28
Bill Pmt -Check	03/15/2019	6610	Griffin's Propane, Inc.	Accnt # Water...	20000 · Accoun...	-139.25	979,673.03
Bill Pmt -Check	03/15/2019	6611	Verizon	Accnt #34214...	20000 · Accoun...	-458.48	979,214.55
Bill Pmt -Check	03/15/2019	6612	Pine Hardware	Accnt # Water...	20000 · Accoun...	-100.64	979,113.91
Bill Pmt -Check	03/15/2019	6613	Payson Concrete & M...	Cust #3406/Fe...	20000 · Accoun...	-1,228.54	977,885.37
Bill Pmt -Check	03/15/2019	6614	LevelCon-Micro-Desi...	Inv #3531/Feb...	20000 · Accoun...	-125.33	977,760.04
Bill Pmt -Check	03/15/2019	6615	Robert Bloom	Feb 2019 Wat...	20000 · Accoun...	-526.95	977,233.09
Bill Pmt -Check	03/15/2019	6616	Melissa Day-Johnson	Feb 2019 Wat...	20000 · Accoun...	-435.59	976,797.50
Bill Pmt -Check	03/15/2019	6617	Wilkie McKnight	Feb 2019 Wat...	20000 · Accoun...	-823.93	975,973.57
Bill Pmt -Check	03/15/2019	6618	Solitude Trails Water ...	Feb 2019 Wat...	20000 · Accoun...	-811.52	975,162.05
Bill Pmt -Check	03/15/2019	6619	Great America Finan...	Inv #24363405...	20000 · Accoun...	-214.91	974,947.14
Bill Pmt -Check	03/15/2019	6620	Snow Law	Inv #780/781 ...	20000 · Accoun...	-2,880.00	972,067.14
Bill Pmt -Check	03/15/2019	6621	YAP Integrated Mark...	Inv #1055/Feb...	20000 · Accoun...	-180.00	971,887.14
Bill Pmt -Check	03/15/2019	6622	Jim Baldwin	Receipts x 4	20000 · Accoun...	-151.05	971,736.09
Bill Pmt -Check	03/15/2019	6623	Morgan Motz	Feb 2019 Mile...	20000 · Accoun...	-6.96	971,729.13
Bill Pmt -Check	03/15/2019	6624	Ben Rowe	Receipts x 1	20000 · Accoun...	-37.95	971,691.18
Bill Pmt -Check	03/15/2019	6625	Jodee Smith		20000 · Accoun...	-296.65	971,394.53
Bill Pmt -Check	03/15/2019	6626	Fiesta Business Prod...	Inv #47651	20000 · Accoun...	-42.74	971,351.79
Bill Pmt -Check	03/15/2019	6627	Printing By George	Inv #P6530 Do...	20000 · Accoun...	-435.11	970,916.68

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of March 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -Check	03/15/2019	6628	Any Key Solutions	Inv #2142 Mar...	20000 · Accoun...	-495.00	970,421.68
Bill Pmt -Check	03/15/2019	6629	Lewus Electric Co., Inc.	Inv # 5173/5181	20000 · Accoun...	-2,800.00	967,621.68
Bill Pmt -Check	03/15/2019	6630	Waste Management ...	Inv #0508183-...	20000 · Accoun...	-87.07	967,534.61
Bill Pmt -Check	03/15/2019	6631	Northstar Surveying, I...	Inv #1-020 Tra...	20000 · Accoun...	-1,440.00	966,094.61
Bill Pmt -Check	03/15/2019	6632	R.A.G.H.T.	March 2019 H...	20000 · Accoun...	-8,003.57	958,091.04
Bill Pmt -Check	03/15/2019	6633	USABlueBook	Cust #993395	20000 · Accoun...	-3,771.91	954,319.13
Bill Pmt -Check	03/15/2019	6634	SHI International Corp	Cust #111283...	20000 · Accoun...	-4,654.80	949,664.33
Deposit	03/15/2019			Deposit	12006 · Accts R...	614.30	950,278.63
Deposit	03/15/2019			Deposit	12006 · Accts R...	13,900.58	964,179.21
Bill Pmt -Check	03/15/2019	Auto-...	United States Liability...	3/26/2019-3/2...	20000 · Accoun...	-4,426.00	959,753.21
Check	03/15/2019		Sage Payment Soluti...		60002-4 · Sage...	-136.00	959,617.21
Check	03/15/2019		Compass Bank	Feb 2019 Anal...	60003-1 · Bank ...	-731.67	958,885.54
Deposit	03/17/2019			Deposit	12006 · Accts R...	4,621.85	963,507.39
Bill Pmt -Check	03/18/2019	Auto-...	Pine Strawberry Wat...	Field H2O Mar...	20000 · Accoun...	-64.15	963,443.24
Deposit	03/18/2019			Deposit	12006 · Accts R...	5,673.57	969,116.81
Deposit	03/18/2019			Deposit	12006 · Accts R...	112.59	969,229.40
Deposit	03/18/2019			Deposit	12006 · Accts R...	1,155.41	970,384.81
Check	03/18/2019		Sage Payment Soluti...	Rejected Item	60002-4 · Sage...	-52.28	970,332.53
Check	03/18/2019		Sage Payment Soluti...		60002-4 · Sage...	-6.00	970,326.53
Check	03/18/2019		Sage Payment Soluti...	NSF Fee	60002-4 · Sage...	-15.00	970,311.53
Deposit	03/19/2019			Deposit	12006 · Accts R...	5,298.35	975,609.88
Deposit	03/19/2019			Deposit	12006 · Accts R...	279.96	975,889.84
Deposit	03/19/2019			Deposit	12006 · Accts R...	685.94	976,575.78
Deposit	03/19/2019			Deposit	12006 · Accts R...	159.27	976,735.05
Check	03/19/2019		Sage Payment Soluti...		60002-4 · Sage...	-2.00	976,733.05
Transfer	03/20/2019			Cust #72455,7...	10003 · Restrict...	-450.00	976,283.05
Deposit	03/20/2019			Cust #72455 ...	12006 · Accts R...	200.00	976,483.05
Deposit	03/20/2019			Cust #72456 ...	12006 · Accts R...	200.00	976,683.05
Deposit	03/20/2019			Cust #72457 ...	12006 · Accts R...	200.00	976,883.05
Check	03/20/2019	6635	Kevin Knapp	Labor 2 Days	800-20 · Contra...	-224.00	976,659.05
Deposit	03/20/2019			Deposit	12006 · Accts R...	114.29	976,773.34
Deposit	03/20/2019			Deposit	12006 · Accts R...	105.07	976,878.41
Deposit	03/20/2019			Deposit	12006 · Accts R...	88.38	976,966.79
Deposit	03/20/2019			Deposit	12006 · Accts R...	325.94	977,292.73
Deposit	03/20/2019			Deposit	12006 · Accts R...	96.63	977,389.36
Deposit	03/20/2019			Deposit	12006 · Accts R...	53.00	977,442.36
Deposit	03/20/2019			Deposit	12006 · Accts R...	1,890.56	979,332.92
Deposit	03/20/2019			Deposit	12006 · Accts R...	503.11	979,836.03
Deposit	03/20/2019			Deposit	12006 · Accts R...	1,474.53	981,310.56
Deposit	03/20/2019			Deposit	12006 · Accts R...	458.12	981,768.68
Deposit	03/20/2019			Deposit	12006 · Accts R...	3,158.61	984,927.29
Check	03/20/2019		Sage Payment Soluti...		60002-4 · Sage...	-5.00	984,922.29
Check	03/20/2019		Sage Payment Soluti...		60002-4 · Sage...	-13.50	984,908.79
Check	03/20/2019		Sage Payment Soluti...		60002-4 · Sage...	-4.00	984,904.79
Deposit	03/21/2019			Deposit	12006 · Accts R...	5,170.73	990,075.52
Deposit	03/21/2019			Deposit	12006 · Accts R...	215.23	990,290.75
Deposit	03/21/2019			Deposit	12006 · Accts R...	490.55	990,781.30
Deposit	03/21/2019			Deposit	12006 · Accts R...	633.91	991,415.21
Check	03/21/2019		Sage Payment Soluti...		60002-4 · Sage...	-4.50	991,410.71
Check	03/22/2019	Auto-...	ADP, LLC	PR 03/22/2019	-SPLIT-	-19,468.39	971,942.32
Check	03/22/2019	6636	Support Payment Cle...	Atlas #000208...	800-9G · Child ...	-25.31	971,917.01
Check	03/22/2019	E-Pay	HSA BANK	3/22/2019 PR ...	-SPLIT-	-446.70	971,470.31
Check	03/22/2019	E-Pay	American Funds Serv...	3/22/2019 PR ...	-SPLIT-	-815.91	970,654.40
Bill Pmt -Check	03/22/2019	6637	Jodee Smith	Bulk Mailing/S...	20000 · Accoun...	-583.93	970,070.47
Deposit	03/22/2019			Deposit	12006 · Accts R...	11,862.27	981,932.74
Deposit	03/22/2019			Deposit	12006 · Accts R...	209.73	982,142.47
Check	03/22/2019		Sage Payment Soluti...		60002-4 · Sage...	-97.00	982,045.47
Transfer	03/25/2019			Cust #71858 F...	10003 · Restrict...	30.42	982,075.89
Transfer	03/25/2019			Cust #72267 F...	10003 · Restrict...	118.10	982,193.99
Transfer	03/25/2019			Cust #72458, ...	10003 · Restrict...	-300.00	981,893.99
Deposit	03/25/2019			Deposit	12006 · Accts R...	9,710.53	991,604.52
Deposit	03/25/2019			Deposit	12006 · Accts R...	203.62	991,808.14
Deposit	03/25/2019			Deposit	12006 · Accts R...	200.10	992,008.24
Check	03/25/2019		Sage Payment Soluti...		60002-4 · Sage...	-2.00	992,006.24
Transfer	03/26/2019			Cust #72460 ...	10003 · Restrict...	-150.00	991,856.24
Deposit	03/26/2019			Deposit	12006 · Accts R...	422.66	992,278.90
Deposit	03/26/2019			Deposit	12006 · Accts R...	115.65	992,394.55
Deposit	03/26/2019			Deposit	12006 · Accts R...	49.60	992,444.15
Deposit	03/26/2019			Deposit	12006 · Accts R...	121.48	992,565.63
Deposit	03/26/2019			Deposit	12006 · Accts R...	404.79	992,970.42
Deposit	03/26/2019			Deposit	12006 · Accts R...	821.87	993,792.29
Deposit	03/26/2019			Deposit	12006 · Accts R...	65.25	993,857.54
Deposit	03/26/2019			Deposit	12006 · Accts R...	6,070.16	999,927.70
Bill Pmt -Check	03/26/2019	Auto-...	SuddenLink	3/14-4/13/201...	20000 · Accoun...	-102.27	999,825.43
Check	03/26/2019	E-Pay	Compass CC 7855		20003 · CC 7855	-967.29	998,858.14
Check	03/26/2019		Sage Payment Soluti...	Rejected Item	60002-4 · Sage...	-47.30	998,810.84
Check	03/26/2019		Sage Payment Soluti...	NSF Fee	60002-4 · Sage...	-15.00	998,795.84
Check	03/26/2019		Sage Payment Soluti...		60002-4 · Sage...	-2.50	998,793.34

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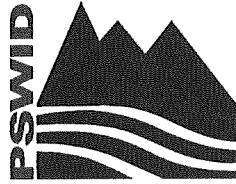
Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of March 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	03/27/2019			Deposit	12006 · Accts R...	2,898.36	1,001,691.70
Deposit	03/27/2019			Deposit	12006 · Accts R...	394.89	1,002,086.59
Deposit	03/27/2019			Deposit	12006 · Accts R...	824.62	1,002,911.21
Deposit	03/27/2019			Deposit	12006 · Accts R...	3,135.57	1,006,046.78
Check	03/27/2019		Sage Payment Soluti...		60002-4 · Sage...	-4.00	1,006,042.78
Check	03/27/2019		Sage Payment Soluti...		60002-4 · Sage...	-7.00	1,006,035.78
Check	03/28/2019	6638	Pete or Mandy Licavoli	Cust #72196 ...	12006 · Accts R...	-48.98	1,005,986.80
Deposit	03/28/2019			Deposit	12006 · Accts R...	4,780.70	1,010,767.50
Deposit	03/28/2019			Deposit	12006 · Accts R...	56.22	1,010,823.72
Deposit	03/28/2019			Deposit	12006 · Accts R...	309.14	1,011,132.86
Deposit	03/28/2019			Deposit	12006 · Accts R...	48.98	1,011,181.84
Check	03/28/2019		Sage Payment Soluti...		60002-4 · Sage...	-0.50	1,011,181.34
Check	03/29/2019	Auto-...	ADP, LLC	PR 03/22/201...	600-9G · Payrol...	-134.14	1,011,047.20
Bill Pmt -Check	03/29/2019	E-Pay	Home Depot	Mar 2019	20000 · Accoun...	-2,196.78	1,008,850.42
Deposit	03/29/2019			Deposit	-SPLIT-	384.07	1,009,234.49
Deposit	03/29/2019			Deposit	12006 · Accts R...	240.49	1,009,474.98
Transfer	03/29/2019			Cust #72461 ...	10003 · Restrict...	-150.00	1,009,324.98
Deposit	03/29/2019			Deposit	12006 · Accts R...	3,649.13	1,012,974.11
Deposit	03/29/2019			Deposit	12006 · Accts R...	11,104.30	1,024,078.41
Deposit	03/29/2019			Deposit	12006 · Accts R...	100.03	1,024,178.44
Check	03/29/2019		Sage Payment Soluti...	NSF Fee/Pa;ya	60002-4 · Sage...	-15.00	1,024,163.44
Check	03/29/2019		Sage Payment Soluti...		60002-4 · Sage...	-108.50	1,024,054.94
Bill Pmt -Check	03/31/2019	6639	Jodee Smith	Receipts x 4	20000 · Accoun...	-95.42	1,023,959.52
Bill Pmt -Check	03/31/2019	6640	Able Distributing	Cust #115176	20000 · Accoun...	-816.80	1,023,142.72
Bill Pmt -Check	03/31/2019	6641	Lewus Electric Co., Inc.	Inv #5187/5190	20000 · Accoun...	-1,870.00	1,021,272.72
Bill Pmt -Check	03/31/2019	6642	USABlueBook	Cust #993395/...	20000 · Accoun...	-448.05	1,020,824.67
Bill Pmt -Check	03/31/2019	6643	Jim Baldwin	Receipts x 3	20000 · Accoun...	-136.50	1,020,688.17
Bill Pmt -Check	03/31/2019	6644	StatClinix PLC	2 Drug Tests ...	20000 · Accoun...	-80.00	1,020,608.17
Bill Pmt -Check	03/31/2019	6645	SHI International Corp	Cust #111283...	20000 · Accoun...	-3,091.31	1,017,516.86
Bill Pmt -Check	03/31/2019	6646	Great America Finani...	Agreement:01...	20000 · Accoun...	-202.77	1,017,314.09
Bill Pmt -Check	03/31/2019	6647	Creative Technologie...	Cust ID 730/In...	20000 · Accoun...	-901.42	1,016,412.67
Bill Pmt -Check	03/31/2019	6648	Uncle Tom's	Ice	20000 · Accoun...	-13.50	1,016,399.17
Bill Pmt -Check	03/31/2019	6649	Carquest Auto Parts	Cust #712025/...	20000 · Accoun...	-218.97	1,016,180.20
Bill Pmt -Check	03/31/2019	6650	United States Postal ...	Bulk Mail/Soft...	20000 · Accoun...	-500.00	1,015,680.20
Total 10000 · Operation/Cust Rev Acct-Compass						76,441.83	1,015,680.20
10001 · Gila County Warrant Acct Chase							108,683.16
Deposit	03/31/2019			Deposit	-SPLIT-	35,879.83	144,562.99
Total 10001 · Gila County Warrant Acct Chase						35,879.83	144,562.99
10002 · Gila County Warrant Reserve							0.00
Total 10002 · Gila County Warrant Reserve							0.00
10003 · Restricted Cust. Sec Dep-Compas							216,625.72
Transfer	03/01/2019			Cust #72444,7...	10000 · Operati...	300.00	216,925.72
Transfer	03/01/2019			Cust #72448,7...	10000 · Operati...	300.00	217,225.72
Transfer	03/01/2019			Cust #72398 F...	10000 · Operati...	-31.91	217,193.81
Check	03/01/2019	1860	Ryan Mitchell	Cust #72398 ...	24101 · Refund...	-118.09	217,075.72
Check	03/01/2019	1861	Linda Sapp	Cust #71940 ...	24101 · Refund...	-64.89	217,010.83
Transfer	03/12/2019			Cust #72451,7...	10000 · Operati...	300.00	217,310.83
Transfer	03/12/2019			Cust #54760 F...	10000 · Operati...	150.00	217,460.83
Transfer	03/12/2019			Cust #71945 F...	10000 · Operati...	-32.93	217,427.90
Check	03/13/2019	1862	David Hocking	Cust #71945 ...	24101 · Refund...	-117.07	217,310.83
Transfer	03/13/2019			Cust #72453 ...	10000 · Operati...	150.00	217,460.83
Transfer	03/13/2019			Cust #72350 F...	10000 · Operati...	-70.80	217,390.03
Transfer	03/13/2019			Cust #72196 F...	10000 · Operati...	-64.08	217,325.95
Check	03/13/2019	1863	Pete or Mandy Licavoli	Cust #72196 ...	24101 · Refund...	-85.92	217,240.03
Check	03/13/2019	1864	Bryan Kissinger	Cust #72350 ...	24101 · Refund...	-79.20	217,160.83
Transfer	03/13/2019			Cust #72454 ...	10000 · Operati...	150.00	217,310.83
Transfer	03/20/2019			Cust #72455,7...	10000 · Operati...	450.00	217,760.83
Transfer	03/25/2019			Cust #71858 F...	10000 · Operati...	-30.42	217,730.41
Transfer	03/25/2019			Cust #72267 F...	10000 · Operati...	-118.10	217,612.31
Transfer	03/25/2019			Cust #72458, ...	10000 · Operati...	300.00	217,912.31
Check	03/26/2019	1865	Kristin Bolkin	Cust #72267 ...	24101 · Refund...	-31.90	217,880.41
Check	03/26/2019	1866	Connie Hendrick	Cust #71858 ...	24101 · Refund...	-119.58	217,760.83
Transfer	03/26/2019			Cust #72460 ...	10000 · Operati...	150.00	217,910.83
Transfer	03/29/2019			Cust #72461 ...	10000 · Operati...	150.00	218,060.83
Total 10003 · Restricted Cust. Sec Dep-Compas						1,435.11	218,060.83
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



Board Meeting Notes

April 18, 2019

WIFA disbursement #16 was submitted on April 15th for \$192,199.98 bringing the total to date of \$2,368,233.78. As of March 31, 2019, the District is into the loan 1,716,033.80.

On April 15th, a payment was made to the WIFA reserve account in the amount of \$25,242.59. The District will continue to make the \$25,242.59 quarterly to payment to the WIFA reserve account as required. The reserve account balance is now \$151,455.54.

On April 15th, a regular payment of about \$104,409.27 was paid to Compass Bank for the required quarterly payment. This payment is about \$8,000.00 less than previous year's payments due to the additional principal payments. For the next year's budget, we should be able to reduce the required payment from \$450,000 to \$425,000 or less due to these additional principal payments. The loan balance is \$702,934 less than last March due to the additional principal payments.

On April 15th, an additional principal payment of \$100,000 was paid to Compass Bank starting the first of 4 payments for the current fiscal year's payment of \$400,000. Going forward, \$100,000 additional principal payments will be made each quarter.

I attended the RAGHT Board of Trustees teleconference meeting on March 28, 2019 at 2:00 p.m. in the absence of the Chairman. The minutes for the Annual Trustees meetings for February 7th and 8th, 2019 were approved. The other items on the agenda were for consideration of entities that have applied for membership. The next quarterly teleconference meeting will be on May 2, 2019 with the time to be determined later.

10:33 AM

04/12/19

Accrual Basis

Pine-Strawberry Water Improvement District

Balance Sheet

As of March 31, 2019

Mar 31, 19

ASSETS

Current Assets

Checking/Savings

10015 · WIFA Reserve Acct	126,212.95
10014 · WIFA Operations Acct	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	1,015,680.20
10001 · Gila County Warrant Acct Chase	144,562.99
10003 · Restricted Cust. Sec Dep-Compas	218,060.83
10005 · Petty Cash	200.00
10006 · Cash Drawer	200.00

Total Checking/Savings 1,840,533.79

Accounts Receivable

12001 · ACCOUNTS RECEIVABLE-ALL	
12007 · Allowance for Bad Debt	-6,173.82
12008 · Property Taxes Receivable	5,574.56
12006 · Accts Receivable-PSWID	93,921.53
12005 · Unbilled Water Fees	60,087.09

Total 12001 · ACCOUNTS RECEIVABLE-ALL 153,409.36

Total Accounts Receivable 153,409.36

Total Current Assets 1,993,943.15

Fixed Assets

17000A · Accum Deprec-WIFA Projects

17002A · Tank Projects-Acc Dep	-1,315.83
17001A · Distribution & Mains-Acc Dep	-6,131.67

Total 17000A · Accum Deprec-WIFA Projects -7,447.50

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 · Infrastructure

13014A · Fire Hydrants/Accumulated Depr	-49,807.84
13008A · BUI-Tanks-Accumulated Depr	-322,612.51
13005A · BUI-Booster Pumps-Accum Depr	-90,905.49
13012A · BUI-Distribution Piping-Accum D	-721,982.40
13009A · BUI-Wells & Pumps-Accum Depr	-241,695.14
13007A · BUI-Monitoring & PressuAccum De	-74,798.27

Total 13000IA · Infrastructure -1,501,801.65

13000AB · Bldgs

13010A · Bldgs/Accumulated Depreciation	-61,425.83
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Total 13000AB · Bldgs -61,425.83

Total 13000A · ACQUIRED BUI ASSETS ACCUM DEPR -1,563,227.48

1500A · ACCUM DEPREC-ASSETS AFT 9-09

15000AI · Infrastructure

15005A · Booster Pumps & Bldgs-Acc Depr	-164,147.70
15007A · Monitor & Pressure Sys-Acc Depr	-5,311.27
15008A · Storage Tanks-Acc Depr	-39,706.42
15009A · Wells & Pump Equip-Acc Depr	-357,644.60
15012A · Distribution Piping-Acc Depr	-130,729.07
15016A · Roads & Landscaping-Acc Depr	-54,260.99
15018A · Meters & Connections-Acc Depr	-94,586.43

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Accrual Basis

Pine-Strawberry Water Improvement District

Balance Sheet

As of March 31, 2019

	Mar 31, 19
15020A · Generators-Acc Depr	-168,984.35
Total 15000AI · Infrastructure	-1,015,370.83
15000VA · Vehicles/Furniture & Equipment	
15004A · Computers Hard & Soft-Acc Depr	-62,363.79
15014A · Field Equipment-Acc Depr	-68,004.30
15015A · Vehicles & Equipmt-Acc Depr	-58,988.66
Total 15000VA · Vehicles/Furniture & Equipment	-189,356.75
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	-1,224,282.78
15000 · FIXED ASSET-ACQRD AFTER 9-30-09	
15000I · Infrastructure	
15005 · Booster Pumps & Bldgs	282,290.78
15007 · Monitoring Sysms & 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	88,941.13
15014 · Field Service Equipment	85,899.52
15015 · Vehicles & Equipment/Field	184,656.04
Total 15000VE · Vehicles/Furniture & Equipment	359,496.69
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	4,134,081.73
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	272,724.80

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Accrual Basis

Pine-Strawberry Water Improvement District

Balance Sheet

As of March 31, 2019

	Mar 31, 19
Canyon Tank 1 Replacement	1,080.00
Total TANK PROJECTS	273,804.80
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	264,227.81
Whispering Pines Road	6,612.00
Total WATERLINE REPLACEMENT PROJECTS	1,352,683.96
WIFA PROGRAM MANAGEMENT	
Program Management Fees	33,194.41
WIFA Program Mgmt Expenses	9,366.13
Total WIFA PROGRAM MANAGEMENT	42,560.54
Total 13202 - WIFA CIP	1,709,709.30
13201 - CIP FY2018	
WIFA- TAG	34,116.50
Total 13201 - CIP FY2018	34,116.50
Total 13200 - ASSETS TO BE CAPITALIZED-WIP	1,743,825.80
Total Fixed Assets	5,934,411.02
Other Assets	
14005A - Ammortization of Goodwill	-306,530.28
14005 - Acq Costs - Excess-goodwill	1,257,552.00
14001 - Security Dep Admin Bldg Lease	699.60
14004 - Prepaid Expenses	46,900.72
Total Other Assets	998,622.04
TOTAL ASSETS	8,926,976.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	212,703.44
Total Accounts Payable	212,703.44
Credit Cards	
20003 - CC 7855	1,115.90
Total Credit Cards	1,115.90
Other Current Liabilities	
24001 - Compensated PTO	16,733.97
25503 - Interest Payable-Compass	47,072.27
24000 - Accrued Payroll	18,521.00
24101 - Refundable Customer Deposits	218,060.83
25500 - Sales Tax Payable	12,986.78
Total Other Current Liabilities	313,374.85
Total Current Liabilities	527,194.19
Long Term Liabilities	
25005 - WIFA Note Payable	1,716,033.80

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Accrual Basis

Pine-Strawberry Water Improvement District

Balance Sheet

As of March 31, 2019

	Mar 31, 19
25004 - Compass Bank Refinance of Loan	4,890,625.00
Total Long Term Liabilities	6,606,658.80
Total Liabilities	7,133,852.99
Equity	
32001 Prior Period Restatement	-667,774.43
32000 - Revenues over Expenses 6/30/18	1,816,569.58
Net Income	644,328.07
Total Equity	1,793,123.22
TOTAL LIABILITIES & EQUITY	<u>8,926,976.21</u>

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Accrual Basis

Pine-Strawberry Water Improvement District

Profit & Loss YTD Comparison

March 2019

	Mar 19	Jul '18 - Mar 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	0.00	11,100.00
50202 · Establishment Fee-Water	750.00	8,850.00
50209 · Impact Fee Income	0.00	18,000.00
50200A · Other Water Fees - Other	0.00	1,342.65
Total 50200A · Other Water Fees	750.00	40,900.15
50100 · Miscellaneous Fees		
50101 · Late Fees	1,137.08	12,103.80
50102 · NSF Checks	60.00	930.00
50103 · Other Fees	0.00	155.00
Total 50100 · Miscellaneous Fees	1,197.08	13,188.80
50300 · Property Tax Levy	35,537.72	550,285.54
50200 · Water Fees		
50201D · Excess Gallon Fees Tier 4	11,521.20	116,196.07
50201C · Excess Gallon Fees Tier 3	3,157.80	54,860.31
50201B · Excess Gallon Fees Tier 2	2,852.78	47,106.35
50201A · Excess Gallon Fees-Tier 1	4,791.64	58,476.57
50201 · Water Base Fees	196,693.11	1,200,789.05
Total 50200 · Water Fees	219,016.53	1,477,428.35
Total 50000 · REVENUES	256,501.33	2,081,802.84
Total Income	256,501.33	2,081,802.84
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	795.75	4,118.51
60003-5 · Travel/M meal Admin	128.18	870.68
60003-4 · Dues and Subscriptions	0.00	409.85
60003-3 · Postage- General (Not Billings)	1,146.28	1,514.42
60003-2 · Insurance General	2,467.52	10,859.03
60003-1 · Bank Charges	731.67	7,633.70
Total 60003 · OTHER ADMIN EXPENSES	5,269.40	25,792.74
60002 · OUTSIDE SOURCE FEES		
60002-9 · Website/Advertisement Expenses		
05 · Advertisements	158.20	842.50
04 · Website Maint	780.00	5,460.00
02 · Public Notices	0.00	547.26
07 · Election Expenses	0.00	177.66
Total 60002-9 · Website/Advertisement Expenses	938.20	7,027.42
60002-8 · Mailings-Customer Billings	2,636.57	17,252.96
60002-6 · Drug Testing-StatClinix	80.00	295.00
60002-4 · Sage-EFT Fees	860.58	8,008.28
60002-3 · Merchant Credit Card Fees	683.38	6,348.60
60002-1 · Invoice Cloud Fees	1,271.20	11,449.60
Total 60002 · OUTSIDE SOURCE FEES	6,469.93	50,381.86
60001 · ADMINISTRATION OFFICE EXPENSES		
60001-6 · Equipment Rental-Adm	214.91	2,022.65
60001-8 · Computer/Software/IT Expenses	703.33	19,403.15

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Accrual Basis

Pine-Strawberry Water Improvement District

Profit & Loss YTD Comparison

March 2019

	Mar 19	Jul '18 - Mar 19
60001-3 · Small Equipment / Furniture	0.00	746.19
60001-4 · Telephone/Ans. Serv./ Internet	724.21	8,745.12
60001-5 · Janitorial/Trash & Security bldg	112.77	1,946.98
60001-2 · Electric, Propane & Water- Adm.	436.04	3,098.57
60001-1 · Building Lease	1,200.00	10,800.00
Total 60001 · ADMINISTRATION OFFICE EXPENSES	3,391.26	46,762.66
6000-B · 6000-B-Admin Employer Burden		
600-9I · PSWID HSA Burden-Admin	233.36	1,400.16
600-9H · PSWID Retirement Burden Admin	423.29	3,809.31
600-9G · Payroll Processing Fees/ADP	448.38	3,546.33
600-9F · Employer Insurances Burden	2,522.82	20,128.96
600-9E · PSWID-Workmens Comp Insurance	68.19	1,022.07
600-9D · PSWID-Employment Taxes-SUTA	-17.48	1,340.47
600-9C · PSWID-Employment Taxes-FUTA	26.42	202.48
600-9B · PSWID-Employment Taxes-Med	232.80	2,062.69
600-9A · PSWID-Employment Taxes-SS	995.42	8,819.73
6000-B · 6000-B-Admin Employer Burden - Other	0.00	0.00
Total 6000-B · 6000-B-Admin Employer Burden	4,933.20	42,332.20
6000-A · Administrative Labor		
600-4 · 600-4 CS Rep 1	3,547.50	14,306.25
600-10 · Administrative OT Expense	149.81	518.95
600-7 · Accountant	5,698.76	34,460.65
600-6 · CS Representative 2	3,420.00	22,997.27
600-1 · District Manager	12,403.86	80,330.11
Total 6000-A · Administrative Labor	25,219.93	152,613.23
60030 · DEPRECIATION EXPENSE-ADMIN		
60030A · Ammortized Deferred Acq Charges	2,619.92	23,579.28
60030 · DEPRECIATION EXPENSE-ADMIN - Other	506.88	1,671.77
Total 60030 · DEPRECIATION EXPENSE-ADMIN	3,126.80	25,251.05
Total 60000 · ADMINISTRATION	48,410.52	343,133.74
70000 · BOARD OF DIRECTORS		
70012 · Website-Updates & Postings	37.78	340.02
70001 · Accountant Fees-Audit	0.00	18,200.00
70003 · Ins. Public Officials Liability	368.83	3,319.47
70004 · Legal Fees - B of D		
70004-1 · Litigation Expenses	2,345.00	17,870.00
70004 · Legal Fees - B of D - Other	607.50	21,510.00
Total 70004 · Legal Fees - B of D	2,952.50	39,380.00
70005 · Public Communications & Ads Run	20.00	333.29
70006 · Supplies - B of D	0.00	37.83
70008 · Travel and Meals - B of D	0.00	243.60
Total 70000 · BOARD OF DIRECTORS	3,379.11	61,854.21
80000 · OPERATIONS		
80008 · PROFESSIONAL SERVICES		
80008-4 · Blue Stake Service Water	46.09	1,013.06
80008-5 · Operator of Record	500.00	6,225.00
80008-1 · Survey Costs	3,350.00	9,051.40
80008-3 · Plumber Service	0.00	667.76
80008-2 · Maintenance Connection	597.00	6,639.68
Total 80008 · PROFESSIONAL SERVICES	4,493.09	23,596.90
80040 · FIELD EXPENSES		
80040-4 · Water/Supplies for Outages	41.40	270.71
80040-2 · Equipment Rental-Field	0.00	1,178.99
80040-1 · Storage Unit	50.00	450.00

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

	Mar 19	Jul '18 - Mar 19
80040-3 · Tools/ Field Expenses	5,635.59	31,734.12
Total 80040 · FIELD EXPENSES	5,726.99	33,633.82
80037 · FIELD OFFICE EXPENSES		
80037-9 · Field Copy Machine	202.77	1,893.42
80037-A · Certification/Training/Fees	478.59	1,059.17
80037-8 · Mileage/Meals/Gear	981.54	2,523.86
80037-7 · Cell Phones & Communications	407.52	4,072.58
80037-4 · Janitorial/Trash - Field Office	192.30	2,776.70
80037-3 · Supplies Field Office	37.95	1,422.92
80037-2 · Water -Field Office	64.15	578.66
80037-1 · Phone/Electric -Field Office	735.66	5,878.16
80037 · FIELD OFFICE EXPENSES - Other	0.00	53.71
Total 80037 · FIELD OFFICE EXPENSES	3,100.48	20,259.18
80036 · FIELD VEHICLE & EQUIPMENT COSTS		
80036-3 · Autos & Eqpt-Insurance Fees	857.75	7,111.17
80036-4 · Autos & Eqpt-License Fees	0.00	504.89
80036-2 · Autos & Eqpt-Maintain & Repair		
Back Hoe	191.12	191.12
2002 F-350 VIN 8114	136.92	136.92
2018 F-350 VIN 5957	0.00	436.49
2018 F-150 VIN7745	74.70	1,966.80
2002 F-350 VIN 3879	27.85	399.62
2009 Silverado VIN 5055	0.00	2,820.96
2007 Silverado VIN 7728	39.69	1,024.81
80036-2 · Autos & Eqpt-Maintain & Repair - Other	0.00	13,942.22
Total 80036-2 · Autos & Eqpt-Maintain & Repair	470.28	20,918.94
80036-1 · Autos & Eqpt-Fuel Expense	1,813.78	15,039.51
Total 80036 · FIELD VEHICLE & EQUIPMENT COSTS	3,141.81	43,574.51
80001 · WELLS, TANKS, INFRASTRUCTURE		
80001-3 · Parts	5,333.87	54,138.20
80007 · WATER SHARE ALL		
80007-3 · Water Share Improvements	1,267.82	2,240.77
80007-1 · Water Share Agreements	3,735.49	25,251.12
80007-2 · Water Share-Electricity	1,453.22	15,406.80
Total 80007 · WATER SHARE ALL	6,456.53	42,898.69
80004 · WELL EXPENSES ALL		
80004-5 · Chemicals/Supplies Water	0.00	4,251.41
80004-4 · Shipping/Ice for H2O Samples	241.00	1,148.73
80004-6 · Milk Ranch 2 Well	0.00	2,199.46
Total 80004 · WELL EXPENSES ALL	241.00	7,599.60
80005 · ENVIRONMENTAL		
80005-2 · Licenses & Permits	0.00	9,393.28
80005-1 · Testing Lab/Regulatory Fees H2O	0.00	4,153.85
Total 80005 · ENVIRONMENTAL	0.00	13,547.13
80002 · INFRASTRUCTURE ALL		
80002-1 · Asphalt-Landscape Repairs	8,326.54	28,848.75
80002-5 · Hydrant Expenses	0.00	463.52
80002-3 · Pumps & Motors	1,630.00	11,324.92
80002-2 · Meters & Meter Related Expenses	1,029.80	9,738.93
Total 80002 · INFRASTRUCTURE ALL	10,986.34	50,376.12
80003 · TANKS ALL		
80003-1 · Tank Farm	0.00	809.00
80003-3 · Telephones-Tank Levels/Pumps	394.63	3,551.67

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Accrual Basis

Pine-Strawberry Water Improvement District

Profit & Loss YTD Comparison

March 2019

	Mar 19	Jul '18 - Mar 19
80003-2 · Tank Level Monitoring	106.33	1,088.99
Total 80003 · TANKS ALL	500.96	5,449.66
80001-2 · Propane Wells-Tanks-Boosters	610.46	1,041.46
80001-1 · Electricity Wells-Tanks-Booster	6,280.72	62,593.98
80001 · WELLS, TANKS, INFRASTRUCTURE - Other	0.00	-83.79
Total 80001 · WELLS, TANKS, INFRASTRUCTURE	30,409.88	237,561.05
8000-P · Field Employer Burden		
800-9I · PSWID HSA Burden-Field	350.04	2,421.11
800-9H · PSWID Retirement Burden-Field	98.45	1,069.04
800-9G · Child Support Payment	0.00	0.00
800-9F · Employer Insurance Burden	3,965.77	42,120.80
800-9E · PSWID-Workmens Comp Insurance	704.13	7,290.41
800-9D · PSWID-Employment Taxes-SUTA	-120.84	3,903.08
800-9C · PSWID-Employment Taxes-FUTA	32.32	402.43
800-9B · PSWID-Employment Taxes-MED	288.28	3,066.11
800-9A · PSWID-Employment Taxes-SS	1,232.68	13,110.56
8000-P · Field Employer Burden - Other	0.00	0.00
Total 8000-P · Field Employer Burden	6,550.83	73,383.54
8000-O · Field Labor		
800-20 · Contract Labor	224.00	224.00
800-7 · Utility Worker 7	224.00	224.00
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	4,720.00	28,266.85
800-2 · Utility Worker 2	4,550.00	26,734.50
800-10 · Field OT Expense	6,328.88	36,485.59
800-6 · Utility Worker 6	3,136.00	5,089.00
800-4 · Utility Worker 4	2,262.96	27,161.57
800-3 · Utility Worker 3	5,010.00	30,741.42
800-1 · Utility Worker 1	0.00	5,605.14
800-5 · Field Service Lead 5	4,746.00	35,174.85
Total 8000-O · Field Labor	31,201.84	227,945.99
80050 · DEPRECIATION EXPENSE	31,619.70	269,178.43
Total 80000 · OPERATIONS	116,244.62	929,133.42
Total Expense	168,034.25	1,334,121.37
Net Ordinary Income	88,467.08	747,681.47
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	101.67	1,011.65
50403 · Interest-Property Taxes	325.09	2,440.39
Total 50400 · OTHER INCOME	426.76	48,398.83
Total Other Income	426.76	48,398.83
Other Expense		
10101 · OTHER EXPENSES		
10108 · WIFA Finance Charges	0.00	2,567.61
10107 · WIFA Interest	0.00	1,033.89
10103 · Bad Debt Expense	0.00	0.00
10106 · Compass Interest & Finance Fees	13,823.59	148,150.73
Total 10101 · OTHER EXPENSES	13,823.59	151,752.23

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04/12/19

Accrual Basis

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

	Mar 19	Jul '18 - Mar 19
Total Other Expense	13,823.59	151,752.23
Net Other Income	-13,396.83	-103,353.40
Net Income	<u>75,070.25</u>	<u>644,328.07</u>