



Pine-Strawberry Water Improvement District

Treasurer's Report for The

September 19, 2019 Board Meeting

The following reports are provided with financial information August 31, 2019

- **Balance Sheet (1 Page)**
- **Profit & Loss Statement (1 Page)**
- **Cash Position Report (1 Page)**
- **Credit Card Activity Report (1 Page)**
- **Budget vs Actual Report (1 Page)**
- **PSWID Capital Projects Report (1 Page)**
- **WIFA Commitment Report (2 Pages)**
- **WIFA Funding Report (2 Pages)**
- **WIFA Capital Projects Report (2 Pages)**
- **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)**
- **General Ledger Detail Report (7 Pages)**

**PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE BALANCE SHEET - ACCRUAL BASIS
FOR THE TWO MONTHS ENDED AUGUST 2018 AND 2019**

ASSETS	8/31/2018	8/31/2019
Current Assets		
Cash in Bank - BBVA Compass Revenue Fund (Operations)	\$871,609.58	\$1,043,645.15
Cash in Bank - Chase Bank Gila County Warrant Account	12,281.62	13,215.99
Cash in Bank - BBVA Compass Restricted Customer Deposits	208,160.12	227,028.30
Cash in Bank - BBVA Compass Impact Fee Account	50,056.98	74,056.98
Cash in Bank - BBVA Compass Maintenance Reserve Fund	250,000.00	250,000.00
Cash in Bank - BBVA WIFA Operations	52,065.44	71,880.83
Cash in Bank - BBVA WIFA Reserve Fund	75,000.00	176,698.13
Petty Cash and Cash Drawer	400.00	400.00
Xpress Bill Pay Clearing	0.00	18,378.13
Undeposited Receipts	0.00	212.58
Total Cash & Cash Equivalents	<u>\$1,519,573.74</u>	<u>\$1,875,516.09</u>
Accounts Receivable - PSWID - Less Allowance for Bad Debts	103,104.00	136,212.03
Property Tax Receivable-Gila County	13,855.07	15,246.94
Employee Payroll Advance	800.00	0.00
Total Receivables	<u>117,759.07</u>	<u>151,458.97</u>
Security Deposit - Admin Building Lease	\$699.60	\$699.60
Prepaid Contract Services and Expenses	22,523.95	20,298.85
Inventory - Parts in Warehouse	77,353.00	95,795.04
Total Other Current Assets	<u>\$100,576.55</u>	<u>\$116,793.49</u>
Total Current Assets	<u>\$1,737,909.36</u>	<u>\$2,143,768.55</u>
Capital Assets		
Construction in Progress - District	\$35,349.50	\$24,557.38
Construction in Progress - WIFA	585,309.89	1,706,765.43
Total Work in Process	<u>\$620,659.39</u>	<u>\$1,731,322.81</u>
Infrastructure, Land & Buildings Acquired BUI	\$2,115,583.77	\$2,115,583.77
Infrastructure, Land & Buildings After Purchase	3,995,290.48	4,203,612.83
Infrastructure, WIFA Infrastructure Projects	196,536.90	1,753,181.22
Total Property	<u>6,307,411.15</u>	<u>8,072,377.82</u>
Less: Accumulated Depreciation - WIFA Projects	-1,091.88	-25,093.11
Less: Accumulated Depreciation	<u>-2,581,113.62</u>	<u>-2,935,313.00</u>
Total Accumulated Depreciation	<u>-2,582,205.50</u>	<u>-2,960,406.11</u>
	<u>3,725,205.65</u>	<u>5,111,971.71</u>
Total Capital Assets-Net	<u>\$4,345,865.04</u>	<u>\$6,843,294.52</u>
Other Assets		
Acquired Costs - Excess Goodwill-Net of Amortization	\$969,361.16	\$937,922.16
Total Non-Current Assets	<u>\$969,361.16</u>	<u>\$937,922.16</u>
TOTAL ASSETS	<u><u>\$7,053,135.56</u></u>	<u><u>\$9,924,985.23</u></u>
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts Payable	\$231,935.91	\$393,414.29
Credit Card Payable	2,119.01	0.00
Accrued Payroll	0.00	0.00
Compensated PTO	0.00	23,762.72
Refundable Customer Deposits	208,304.89	227,492.46
Sales Tax Payable	13,846.27	14,422.05
Accrued Interest	37,240.18	33,181.72
Total Current Liabilities	<u>\$493,446.26</u>	<u>\$692,273.24</u>
Long Term Liabilities		
BBVA Compass Bank	\$5,228,664.00	\$4,575,399.00
WIFA Note Payable	125,399.53	2,661,017.57
Total Notes Payable	<u>5,354,063.53</u>	<u>7,236,416.57</u>
TOTAL LIABILITIES	<u>\$5,847,509.79</u>	<u>\$7,928,689.81</u>
EQUITY		
Beginning Retained Earnings 6/30/18 and 6/30/19	1,152,267.33	1,148,795.15
Net Income	<u>53,358.44</u>	<u>847,500.27</u>
TOTAL EQUITY	<u>1,205,625.77</u>	<u>1,996,295.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$7,053,135.56</u></u>	<u><u>\$9,924,985.23</u></u>

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

INCOME	8/31/2018	8/31/2019	Notes
Revenues			
Water Fees	\$295,896.47	\$293,658.26	
Property Tax Levy	3,327.22	2,336.51	
Other Water Fees	16,957.50	6,171.22	
Miscellaneous Fees	2,838.81	2,643.79	
TOTAL REVENUE	\$319,020.00	\$304,809.78	
EXPENSES			
Other Administrative Expenses	\$9,148.71	\$11,540.86	
Outside Source Fees	6,064.12	8,330.61	
Administrative Office Expenses	10,562.85	9,996.91	
Administrative Labor Burden	7,466.14	10,056.38	
Administrative Labor	23,317.71	30,559.71	
ADMINISTRATIVE EXPENSES	\$56,559.53	\$70,484.47	
Board of Directors Expense	27,825.62	17,212.91	1
TOTAL ADMINISTRATIVE EXPENSES	\$84,385.15	\$87,697.38	
OPERATIONS EXPENSES			
Outside/Professional Services	\$4,692.29	\$12,419.68	
Field Tools & Supplies	0.00	3,574.54	
Field Office Expenses	9,631.97	4,601.82	
Field Vehicle & Equipment	9,262.53	6,344.51	
Wells, Tanks & Infrastructure	42,384.36	60,585.90	
Field Labor	42,810.75	31,638.60	
Field Labor Burden	17,364.46	11,604.37	
OPERATIONS EXPENSES	\$126,146.36	\$130,769.42	
TOTAL OPERATIONS EXPENSES	\$210,531.51	\$218,466.80	
Depreciation	\$57,806.71	\$69,304.25	
Depreciation & Amortization- Administrative	5,531.07	6,886.94	
TOTAL DEPRECIATION EXPENSE	\$63,337.78	\$76,191.19	
TOTAL EXPENSES	\$273,869.29	\$294,657.99	
NET INCOME FROM OPERATIONS	\$45,150.71	\$10,151.79	
OTHER INCOME/EXPENSE			
Other Income - Accounting Credit	\$253.27	\$239.00	
Other Income - Interest Property Taxes	397.85	346.98	
Other Income - WIFA Grants	43,296.79	0.00	
Other Income - APS Rebates	1,500.00	0.00	
TOTAL OTHER INCOME	\$45,447.91	\$585.98	
WIFA Interest & Finance Fees	\$0.00	\$0.00	
Compass Bank Interest & Finance Fees	37,240.18	33,181.72	
TOTAL OTHER EXPENSES	\$37,240.18	\$33,181.72	
TOTAL OTHER INCOME & EXPENSE	\$8,207.73	-\$32,595.74	
NET INCOME	\$53,358.44	-\$22,443.95	

1. C/Y Board of Directors includes Legal Fees of \$6,547.50, Litigation Legal Fees of \$9,573.11 , Board Expenses and Public Official Insurance.

Pine-Strawberry Water Improvement District
Cash Position as of August 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 @ Month- <u>End</u>	Notes
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	
Year FY 2018/2019	\$6,128,515	\$5,219,002	\$909,513	\$1,372,740	
Beginning Cash Forward				\$651,494	
July	\$301,055	\$362,357	(\$61,302)	\$590,192	
August	\$346,239	\$561,441	(\$215,202)	\$374,990	1
September					
October					
November					
December					
January					
February					
March					
April					
May					
June					
YTD 2019/2020	\$647,294	\$923,798	(\$276,504)	\$590,192	

Bank Account Presentation

<u>Reconciled Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$990,984.46	\$1,043,645.15	
Compass Bank - Impact Fees	\$72,056.98	\$74,056.98	
Chase Bank - Warrant Account	\$12,572.79	\$13,215.99	
CB-WIFA Operations	\$71,880.83	\$71,880.83	
X-Press Bill Pay Transfer Account	\$17,575.98	\$18,378.13	
Non-Restricted Account Balances	\$1,165,071.04	\$1,221,177.08	2
Compass Bank - Security Deposit	\$226,745.83	\$227,028.30	
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
CB - WIFA Reserve Account	\$176,698.13	\$176,698.13	
Restricted Account Balances	\$653,443.96	\$653,726.43	
Total Reconciled Balances	<u>\$1,818,515.00</u>	<u>\$1,874,903.51</u>	
<u>Bank Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$1,003,239.35	\$1,081,933.41	
Compass Bank - Impact Fees	\$72,056.98	\$74,056.98	
Chase Bank - Warrant Account	\$12,572.79	\$13,215.99	
CB-WIFA Operations	\$214,206.01	\$193,557.97	
Non-Restricted Account Balances	\$1,302,075.13	\$1,362,764.35	2
Compass Bank - Security Deposit	\$227,923.73	\$228,025.56	
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
CB - WIFA Reserve Account	\$176,698.13	\$176,698.13	
Restricted Account Balances	\$654,621.86	\$654,723.69	
Total Statement Balances	<u>\$1,956,696.99</u>	<u>\$2,017,488.04</u>	

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 Payments & 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, 2019.

Fiscal Year Credit Card Activity as of August 31, 2019			
Cardholder	Card Number	Card Type	Card Status
John Doe	1234 5678 9010 1122	Visa	Active
Jane Smith	3456 7890 1234 5678	MasterCard	Active
Bob Johnson	9012 3456 7890 1234	Discover	Active
Alice Brown	2345 6789 0123 4567	Visa	Active
Charlie Davis	5678 9012 3456 7890	MasterCard	Active
Eve White	8901 2345 6789 0123	Discover	Active
Frank Green	1023 4567 8901 2345	Visa	Active
Grace Black	4321 0987 6543 2109	MasterCard	Active
Henry Blue	7654 3210 9876 5432	Discover	Active
Ivy Red	0987 6543 2109 8765	Visa	Active
Jack Purple	3210 9876 5432 1098	MasterCard	Active
Karen Yellow	6543 2109 8765 4321	Discover	Active
Leo Orange	9876 5432 1098 7654	Visa	Active
Mia Silver	2109 8765 4321 0987	MasterCard	Active
Noah Gold	5432 1098 7654 3210	Discover	Active
Olivia Bronze	8765 4321 0987 6543	Visa	Active
Peter Platinum	1098 7654 3210 9876	MasterCard	Active
Quinn Diamond	4321 0987 6543 2109	Discover	Active
Rachel Ruby	7654 3210 9876 5432	Visa	Active
Sam Sapphire	0987 6543 2109 8765	MasterCard	Active
Tina Emerald	3210 9876 5432 1098	Discover	Active
Umar Ruby	6543 2109 8765 4321	Visa	Active
Victoria Emerald	9876 5432 1098 7654	MasterCard	Active
Walter Ruby	2109 8765 4321 0987	Discover	Active
Xavier Emerald	5432 1098 7654 3210	Visa	Active
Yara Ruby	8765 4321 0987 6543	MasterCard	Active
Zoe Emerald	1098 7654 3210 9876	Discover	Active

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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 (CASH BASIS)

Revenue (Cash In)	Approved FY 19/20	Fiscal Year to Date Thru 8/31/2019				Notes:
		Current Month	Actual	Variance	Remaining	
Cash Carry Forward - Reserve Fund	\$250,000	\$250,000	\$250,000	\$0	\$0	
Deferred Debt Repayment Carry Forward	\$200,000	\$200,000	\$200,000	\$0	\$0	1
Capital Project Carry Forward	\$201,494	\$201,494	\$201,494	\$0	\$0	2
SUBTOTAL: CARRY OVER	\$651,494	\$651,494	\$651,494	\$0	\$0	
Property Tax Levies	\$801,271	\$133,545	\$2,683	(\$130,862)	\$798,588	3
Customer Sales	\$2,076,000	\$346,000	\$293,658	(\$52,342)	\$1,782,342	
Miscellaneous Revenues	\$92,000	\$15,333	\$8,815	(\$6,518)	\$83,185	
WIFA Funding	\$5,155,586	\$859,264	\$316,604	(\$542,660)	\$4,838,982	4
Potential Grants/Non-Revenue Funds	\$1,000,000	\$0	\$0	\$0	\$1,000,000	
Sales Tax on Revenues	\$130,000	\$21,667	\$25,534	\$3,867	\$104,466	
SUBTOTAL: CASH IN FLOWS	\$9,254,857	\$1,375,809	\$647,294	(\$728,515)	\$8,607,563	
TOTAL REVENUE	\$9,906,352	\$2,027,303	\$1,298,788	(\$728,515)	\$8,607,563	
Expenses (Cash Out)						
Operations	\$425,000	\$70,833	\$77,596	\$6,763	\$347,404	
Field Labor & Burden	\$425,000	\$70,833	\$43,243	(\$27,590)	\$381,757	
Admin	\$460,000	\$76,667	\$70,484	(\$6,183)	\$389,516	
Board (Legal and Audit Fees)	\$125,000	\$20,833	\$17,213	(\$3,620)	\$107,787	
Capital project/Repair	\$179,943	\$29,991	\$24,557	(\$5,434)	\$155,386	
Infrastructure Repairs	\$125,000	\$20,833	\$14,286	(\$6,547)	\$110,714	
Equipment Replacement	\$200,000	\$33,333	\$6,221	(\$27,112)	\$193,779	
WIFA Funding - Capital Projects	\$5,155,586	\$859,264	\$415,361	(\$443,903)	\$4,740,225	5
Additional Potential Grants/Non-Revenue Funds	\$1,000,000	\$0	\$0	\$0	\$1,000,000	
Debt Service/Loan-Compass Bank	\$425,000	\$104,060	\$104,060	\$0	\$320,940	
Debt Service/Loan-Compass Bank-Additional Principal	\$200,000	\$0	\$0	\$0	\$200,000	
Debt Service/Loan-WIFA -Principal & Interest	\$504,852	\$0	\$0	\$0	\$504,852	
Debt Service/Loan-WIFA - Reserve Account	\$100,970	\$25,243	\$25,243	\$0	\$75,727	
Deferred Debt Repayment Carry Forward	\$200,000	\$100,000	\$100,000	\$0	\$100,000	
Sales Tax on Revenues	\$130,000	\$21,667	\$25,534	\$3,867	\$104,466	
SUBTOTAL: OPERATIONS & CAPITAL EXPENSES	\$9,656,352	\$1,433,557	\$923,798	(\$509,759)	\$8,732,553	
TOTAL CASH OUTFLOWS	\$9,656,352	\$1,433,557	\$923,798	(\$509,759)	\$8,732,553	
Cash Carry Forward - Reserve Fund	\$250,000	\$250,000	\$250,000			
	\$250,000	\$250,000	\$250,000			
TOTAL EXPENSES INCLUDING RESERVES	\$9,906,352	\$1,683,557	\$1,173,798			
Net Operating Surplus (Shortfall) as of 8/31/2019				(\$218,756)		6
Net Cash Position at Month End			\$374,990			

1. Capital projects carry forward to FY 2019-2020
2. Deferred debt repayment carry forward
3. Property tax levies under budget due to timing of tax payments
4. WIFA funding under budget
5. WIFA costs under budget
6. Overall income and expenses are more or less than anticipated for year to date

PSWID FY 2018/19 Capital Projects Report
Fiscal Year July 1, 2019 Thru June 30, 2020

	Approved FY20 CIP Program Budget	CIP Program Budget Changes	Revised 2020 CIP Program Budget	Adjusted FY20 CIP Program Budget	FY19/20 Costs to Date	Current FY19/20 CIP Commitment
Capital Projects Carryover to FY 19/20 (Uncommitted Funds)	\$201,494.16	-\$83,682.76	\$117,811.40	\$117,811.40		\$117,811.40
Generator Project		\$83,682.76	\$83,682.76	\$83,682.76	\$24,557.39	\$59,125.37
<i>FY 2019-2020 Capital Projects</i>	<u>\$201,494.16</u>	<u>\$0.00</u>	<u>\$201,494.16</u>	<u>\$201,494.16</u>	<u>\$24,557.39</u>	<u>\$176,936.77</u>

June 30, 2020

Remaining WIFA FY 20 Funds Available

WIFA PSWID CIP Program FY18 thru FY22														
Fiscal Year to Date Thru June 2020														
Project #	Project Name	Approved Project Budget	PHASE	CIP Budget Adjustments	CIP Budget	Approved Budget Changes	8/18 & 12/14 & 1/19	CIP Revised Budget	Prior Year CIP Costs to Date	CIP Revised Budget	FY 18 Costs to Date	Total Costs to Date FY 2019	FY 20 CIP Remaining Budget	Approved Budget Changes
			TYPE											
920283-18-02	EUST Program Management Fees	\$375,750.00		\$375,750.00	\$375,750.00			\$375,750.00		\$375,750.00	\$7,915.53	\$16,740.82	\$351,093.65	
920283-18-03	Synergy Geomatics - Aerial Topography	\$40,000.00		\$40,000.00	\$40,000.00			\$40,000.00		\$40,000.00	\$36,354.00	\$3,746.00	\$0.00	
920283-18-04	Circle Drive Waterline Replacement - Completed	\$270,543.00	Pipe 1	\$270,543.00	\$270,543.00			\$270,543.00	\$25,770.42	\$170,766.48	\$170,766.48	\$0.00	\$0.00	
920283-18-05	Whispering Pines (Site 6) - Project Suspended	\$256,289.00	Pipe 2.1	\$256,289.00	\$256,289.00			\$256,289.00		\$256,289.00	\$6,612.00	\$0.00	\$0.00	
920283-18-06	Pine Creek & Waterline Replace - Completed	\$141,062.00	Pipe 2.1	\$141,062.00	\$141,062.00			\$141,062.00		\$141,062.00	\$16,776.01	\$129,409.07	\$0.00	
920283-18-07	Pinewood Haven/Rim Vista Waterline Replacement-In Progress	\$245,093.00	Pipe 2.1	\$245,093.00	\$245,093.00			\$245,093.00		\$245,093.00	\$11,511.74	\$591,619.78	\$201,468.48	
920283-18-08	Rim Vista Combined with Pinewood Haven	\$305,546.00	Pipe 2.2	\$305,546.00	\$305,546.00			\$305,546.00		\$305,546.00	\$0.00	\$0.00	\$0.00	
920283-18-09	Cool Pines Est Pipe Upgrade Phase A/Water Tank Rd 100K - Project Suspended	\$411,290.00	Pipe 2.2	\$411,290.00	\$411,290.00			\$411,290.00		\$411,290.00	\$0.00	\$32,745.00	\$470,195.00	
920283-18-10	Strawberry Ranch 2 & Strawberry Knolls 2 - In Progress	\$343,640.00	Pipe 2.2	\$343,640.00	\$343,640.00			\$343,640.00		\$343,640.00	\$16,271.14	\$1,032,440.18	\$588.68	
920283-18-11	Tail Pines Pipeline Upgrade Phase A - Project Suspended	\$458,370.00	Pipe 2.2	\$458,370.00	\$458,370.00			\$458,370.00		\$458,370.00	\$0.00	\$780.00	\$457,590.00	
920283-18-12	Tail Pines Pipeline Upgrade Phases B&C (McClelland Effect) - Project Suspended	\$1,279,410.00	Pipe 3	\$1,279,410.00	\$1,279,410.00			\$1,279,410.00		\$1,279,410.00	\$0.00	\$0.00	\$0.00	
920283-18-13	Portal 3 Tank Rehabilitation - Combined with Portal 2	\$383,104.00	Pipe 3	\$383,104.00	\$383,104.00			\$383,104.00		\$383,104.00	\$0.00	\$0.00	\$0.00	
920283-18-14	Spruce Drive Waterline Replacement	\$115,500.00	Pipe 3	\$115,500.00	\$115,500.00			\$115,500.00		\$115,500.00	\$0.00	\$0.00	\$0.00	
920283-18-15	Strawberry Hollow Waterline Replacement	\$1,565,080.00	Pipe 3	\$1,565,080.00	\$1,565,080.00			\$1,565,080.00		\$1,565,080.00	\$0.00	\$0.00	\$0.00	
920283-18-16	State Route 87 Bradshaw to MR Well Site Waterline	\$0.00	Pipe 1	\$0.00	\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
920283-18-17	Juniper-Tanner Ralls/Fossil Creek-Wagon Wheel Waterline	\$0.00	Pipe 1	\$0.00	\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
920283-18-18	Strawberry LN N-Strawberry Drive E 5887 S Fossil Creek Waterline	\$0.00	Pipe 1	\$0.00	\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
920283-18-19	Strawberry LN N-Strawberry Drive E 5887 S Fossil Creek Waterline	\$0.00	Pipe 1	\$0.00	\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
920283-18-20	Install 70 Service Lines Pine Cone Dr-Strawberry Hollow	\$0.00	Pipe 1	\$0.00	\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
920283-18-21	Install 3,240 Radio Read Meters	\$0.00	Meters 1	\$0.00	\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
920283-18-01	Waterline Projects Total	\$6,210,677.00		\$6,210,677.00	\$6,210,677.00			\$6,210,677.00	\$25,770.42	\$5,200,210.56	\$267,206.50	\$1,807,460.85	\$3,428,150.81	
920283-18-01	Strawberry View 1 Tank Replacement 20K - Completed	\$154,000.00	Tank 1	\$154,000.00	\$154,000.00			\$154,000.00		\$154,000.00	\$257,966.25	\$27,735.60	\$0.00	
920283-18-13	Canyon Tanks 1 & 2 Replacements 100K	\$160,000.00	Tank 2	\$160,000.00	\$160,000.00			\$160,000.00		\$160,000.00	\$0.00	\$128,042.32	\$586,957.68	
920283-18-14	Canyon Tank 2 Rehabilitation 100K/Moved to Job #14 Above	\$110,000.00	Tank 2	\$110,000.00	\$110,000.00			\$110,000.00		\$110,000.00	\$0.00	\$0.00	\$0.00	
920283-18-16	Brookview Terrace 100K	\$84,500.00	Tank 2	\$84,500.00	\$84,500.00			\$84,500.00		\$84,500.00	\$0.00	\$0.00	\$0.00	
920283-18-17	Portal 2/Portal 3 Tank Replacements - 100K	\$91,650.00	Tank 2	\$91,650.00	\$91,650.00			\$91,650.00		\$91,650.00	\$0.00	\$0.00	\$0.00	
920283-18-18	Water Tank Road 100K - Moved to Cool Pines Phase A	\$21,650.00	Tank 2	\$21,650.00	\$21,650.00			\$21,650.00		\$21,650.00	\$0.00	\$0.00	\$0.00	
920283-18-23	Strawberry Creek Foothills 20K	\$783,490.00	Tank 2	\$783,490.00	\$783,490.00			\$783,490.00	\$30,100.65	\$1,452,809.37	\$257,966.25	\$650,155.37	\$94,687.75	
920283-18-24	Tank Projects Total	\$783,490.00		\$783,490.00	\$783,490.00			\$783,490.00	\$30,100.65	\$1,452,809.37	\$257,966.25	\$650,155.37	\$94,687.75	
920283-18-25	Brookview Terrace - Track A	\$67,275.00	Booster 1	\$67,275.00	\$67,275.00			\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$0.00	
920283-18-26	Hardscrabble Mesa	\$81,144.00	Booster 1	\$81,144.00	\$81,144.00			\$81,144.00		\$81,144.00	\$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		\$67,275.00	\$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		\$67,275.00	\$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		\$81,144.00	\$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		\$67,275.00	\$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		\$81,144.00	\$0.00	\$0.00	\$0.00	
920283-18-32	Portal 2 Common Area - Next to Lot 166	\$67,275.00	Booster 1	\$67,275.00	\$67,275.00			\$67,275.00		\$67,275.00	\$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		\$67,275.00	\$0.00	\$0.00	\$0.00	
920283-18-34	Strawberry Knolls 2 - Lot 130	\$67,275.00	Booster 1	\$67,275.00	\$67,275.00			\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$0.00	
920283-18-35	Strawberry Mtn Shawdowns 1 - Lot 25	\$67,275.00	Booster 1	\$67,275.00	\$67,275.00			\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$0.00	
920283-18-36	Strawberry Ranch 5 - Track C	\$67,275.00	Booster 1	\$67,275.00	\$67,275.00			\$67,275.00		\$67,275.00	\$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		\$81,144.00	\$0.00	\$0.00	\$0.00	
920283-18-38	Magnolia/Ralls - Installed with Nexus Grant	\$33,620.00	VFD 1	\$33,620.00	\$33,620.00			\$33,620.00		\$33,620.00	\$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		\$33,620.00	\$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		\$33,620.00	\$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		\$33,620.00	\$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		\$33,620.00	\$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		\$33,620.00	\$0.00	\$0.00	\$0.00	
920283-18-44	Strawberry Hollow Interite New SH3-Installed w/Nexus Grant	\$33,620.00	VFD 1	\$33,620.00	\$33,620.00			\$33,620.00		\$33,620.00	\$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		\$33,620.00	\$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		\$33,620.00	\$0.00	\$0.00	\$0.00	
920283-18-47	White Oaks Glen 1 - Parcel 78E (WSA)	\$33,620.00	VFD 1	\$33,620.00	\$33,620.00			\$33,620.00		\$33,620.00	\$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		\$33,620.00	\$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	\$1,011,160.00	\$0.00	\$660.00	\$33,620.00	
920283-18-28	Milk Ranch Well 2	\$50,000.00	Well 2	\$50,000.00	\$50,000.00			\$50,000.00		\$50,000.00	\$0.00	\$0.00	\$0.00	
920283-18-30	Pine Crest	\$50,000.00	Well 2	\$50,000.00	\$50,000.00			\$50,000.00		\$50,000.00	\$0.00	\$0.00	\$0.00	
920283-18-31	Milk Ranch Well 1	\$60,000.00	Well 2	\$60,000.00	\$60,000.00			\$60,000.00		\$60,000.00	\$0.00	\$0.00	\$0.00	
920283-18-32	BVT Well Rehabilitation	\$50,000.00	Well 3	\$50,000.00	\$50,000.00			\$50,000.00		\$50,000.00	\$0.00	\$0.00	\$0.00	
920283-18-33	Strawberry Hollow 3 - District Rehabilitated 2017/18	\$50,000.00	Well 3	\$50,000.00	\$50,000.00			\$50,000.00		\$50,000.00	\$0.00	\$0.00	\$0.00	
920283-18-34	Strawberry Hollow (Old PSWID SH3)	\$50,000.00	Well 3	\$50,000.00	\$50,000.00			\$50,000.00		\$50,000.00	\$0.00	\$0.00	\$0.00	

WIFA PSWID CIP Program FY18 thru FY22																	
Fiscal Year to Date Thru June 2020																	
Project #	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 2019	FY 20 CIP Remaining Budget	Approved Budget Changes 7/24/2019	FY 20 CIP Remaining Budget	Total Costs to Date FY 2020	FY 22 CIP Remaining Funding Budget
920283-18-34	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		\$50,000.00
920283-18-35	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		\$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	\$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		-\$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	\$2,458,296.22	\$4,960,659.56	\$0.00	\$4,960,659.56	\$415,360.79	\$4,545,298.77

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

FY 2020 Usage Analysis/Rate Change													
	Old Rate Structure				New Rate Structure							Total	Increased Revenue
	0-3k	3k - 6k	7.00	9.00	0-3k	3k - 5k	5k - 10k	10k+	15.00	10k+	15.00		
Total Gallons	4,226,428	4,618,590	4,618,590	10,196,092	4,226,428	3,372,700	4,689,283	6,752,699	16,452,573				
Total \$\$	\$7,396.25	\$32,330.13	\$91,764.83	\$131,491.21	\$7,396.25	\$23,608.90	\$46,892.83	\$101,290.49	\$179,188.46				\$47,697.26
July													
gallons	2,172,070	2,134,630	4,090,370	8,397,070	2,172,070	1,590,210	2,046,253	2,588,537	5,808,533				
\$\$	\$3,801.12	\$14,942.41	\$36,813.33	\$55,556.86	\$3,801.12	\$11,131.47	\$20,462.53	\$38,828.06	\$74,223.18				\$18,666.32
August													
gallons	2,054,358	2,483,960	6,105,722	10,644,040	2,054,358	1,782,490	2,643,030	4,164,162	10,644,040				
\$\$	\$3,595.13	\$17,387.72	\$54,951.50	\$75,934.34	\$3,595.13	\$12,477.43	\$26,430.30	\$62,462.43	\$104,965.29				\$29,030.94
September													
gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
\$\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
October													
gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
\$\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
November													
gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
\$\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
December													
gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
\$\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
January													
gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
\$\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
February													
gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
\$\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
March													
gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
\$\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
April													
gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
\$\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May													
gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
\$\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
June													
gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
\$\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FY20 YTD (July '19 thru June '20)

Meter size	5/8	3/4	1	1 1/2	2	3	4	Total	
Number of Comm Accts	50	3	6	1	6	-	-	66	**
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	\$2,125.00	\$127.50	\$348.96	\$62.77	\$601.92	\$0.00	\$0.00		
New Revenue	\$3,000.00	\$180.00	\$660.00	\$150.00	\$1,260.00	\$0.00	\$0.00		
Increased Revenue	\$875.00	\$52.50	\$311.04	\$87.23	\$658.08	\$0.00	\$0.00	\$1,983.85	Diff per Month
								2 # Months	
								\$3,967.70	YTD Total

** Updated from Pelorus System 8/1/2019

Pine-Strawberry WID
General Ledger for PSWID - 8/1/2019 to 8/31/2019

Account		Description	Debit	Credit	Balance
Date	Code				
10000 - Checking - Operation/Cust Rev Acct-Compass					\$990,997.46
8/8/2019	DEP	Bank Deposit: 1000 - Checking - Compass	1,281.06		992,278.52
8/8/2019	DEP	Bank Deposit: 1001 - Checking - Compass	633.88		992,912.40
8/9/2019	DEP	Bank Deposit: 1008 - Checking - Compass	876.74		993,789.14
8/9/2019	DEP	Bank Deposit: 1009 - Checking - Compass	1,075.77		994,864.91
8/10/2019	DEP	Bank Deposit: 1013 - Checking - Compass	753.69		995,618.60
8/11/2019	DEP	Bank Deposit: 1015 - Checking - Compass	769.04		996,387.64
8/12/2019	DEP	Bank Deposit: 1017 - Checking - Compass	2,478.75		998,866.39
8/12/2019	DEP	Bank Deposit: 1018 - Checking - Compass	6,467.94		1,005,334.33
8/13/2019	DEP	Bank Deposit: 1023 - Checking - Compass	3,400.00		1,008,734.33
8/13/2019	DEP	Bank Deposit: 1024 - Checking - Compass	48.66		1,008,782.99
8/13/2019	DEP	Bank Deposit: 1025 - Checking - Compass	127.23		1,008,910.22
8/13/2019	DEP	Bank Deposit: 1026 - Checking - Compass	107.80		1,009,018.02
8/13/2019	DEP	Bank Deposit: 1027 - Checking - Compass	1,271.66		1,010,289.68
8/13/2019	DEP	Bank Deposit: 1028 - Checking - Compass	865.00		1,011,154.68
8/13/2019	DEP	Bank Deposit: 1029 - Checking - Compass	1,217.87		1,012,372.55
8/14/2019	DEP	Bank Deposit: 1040 - Checking - Compass	1,741.93		1,014,114.48
8/14/2019	DEP	Bank Deposit: 1041 - Checking - Compass	819.76		1,014,934.24
8/15/2019	DEP	Bank Deposit: 1044 - Checking - Compass	1,841.14		1,016,775.38
8/15/2019	DEP	Bank Deposit: 1045 - Checking - Compass	663.19		1,017,438.57
8/16/2019	DEP	Bank Deposit: 1049 - Checking - Compass	2,001.75		1,019,440.32
8/16/2019	DEP	Bank Deposit: 1050 - Checking - Compass	968.14		1,020,408.46
8/17/2019	DEP	Bank Deposit: 1053 - Checking - Compass	571.48		1,020,979.94
8/18/2019	DEP	Bank Deposit: 1055 - Checking - Compass	888.76		1,021,868.70
8/19/2019	DEP	Bank Deposit: 1061 - Checking - Compass	2,943.93		1,024,812.63
8/19/2019	DEP	Bank Deposit: 1062 - Checking - Compass	9,450.89		1,034,263.52
8/20/2019	DEP	Bank Deposit: 1069 - Checking - Compass	1,380.11		1,035,643.63
8/20/2019	DEP	Bank Deposit: 1070 - Checking - Compass	1,384.12		1,037,027.75
8/21/2019	DEP	Bank Deposit: 1073 - Checking - Compass	476.71		1,037,504.46
8/21/2019	DEP	Bank Deposit: 1074 - Checking - Compass	306.73		1,037,811.19
8/21/2019	DEP	Bank Deposit: 1075 - Checking - Compass	326.45		1,038,137.64
8/21/2019	DEP	Bank Deposit: 1076 - Checking - Compass	114.91		1,038,252.55
8/21/2019	DEP	Bank Deposit: 1077 - Checking - Compass	80.88		1,038,333.43
8/21/2019	DEP	Bank Deposit: 1078 - Checking - Compass	1,827.16		1,040,160.59
8/21/2019	DEP	Bank Deposit: 1079 - Checking - Compass	627.79		1,040,788.38
8/22/2019	DEP	Bank Deposit: 1101 - Checking - Compass	2,184.79		1,042,973.17
8/22/2019	DEP	Bank Deposit: 1102 - Checking - Compass	795.91		1,043,769.08
8/23/2019	DEP	Bank Deposit: 1104 - Checking - Compass	4,975.04		1,048,744.12
8/23/2019	DEP	Bank Deposit: 1105 - Checking - Compass	643.03		1,049,387.15
8/24/2019	DEP	Bank Deposit: 1108 - Checking - Compass	310.86		1,049,698.01
8/26/2019	DEP	Bank Deposit: 1111 - Checking - Compass	3,223.18		1,052,921.19
8/26/2019	DEP	Bank Deposit: 1112 - Checking - Compass	317.31		1,053,238.50
8/27/2019	DEP	Bank Deposit: 1115 - Checking - Compass	1,745.67		1,054,984.17
8/27/2019	DEP	Bank Deposit: 1116 - Checking - Compass	393.42		1,055,377.59
8/28/2019	DEP	Bank Deposit: 1119 - Checking - Compass	1,982.68		1,057,360.27
8/28/2019	DEP	Bank Deposit: 1120 - Checking - Compass	1,612.03		1,058,972.30
8/29/2019	DEP	Bank Deposit: 1123 - Checking - Compass	7,870.45		1,066,842.75
8/30/2019	DEP	Bank Deposit: 1127 - Checking - Compass	3,105.63		1,069,948.38
8/30/2019	DEP	Bank Deposit: 1128 - Checking - Compass	1,552.97		1,071,501.35
8/31/2019	DEP	Bank Deposit: 1131 - Checking - Compass	706.14		1,072,207.49
8/30/2019	DEP	Bank Deposit: 1137 - Checking - Compass	222.00		1,072,429.49
8/30/2019	DEP	Bank Deposit: 1138 - Checking - Compass	100.00		1,072,529.49
8/30/2019	DEP	Bank Deposit: 1139 - Checking - Compass	151.06		1,072,680.55
8/30/2019	DEP	Bank Deposit: 1140 - Checking - Compass	517.97		1,073,198.52
8/30/2019	DEP	Bank Deposit: 1141 - Checking - Compass	117.02		1,073,315.54
8/29/2019	DEP	Bank Deposit: 1144 - Checking - Compass	728.64		1,074,044.18
8/30/2019	DEP	Bank Deposit: 1145 - Checking - Compass	200.00		1,074,244.18
8/30/2019	DEP	Bank Deposit: 1146 - Checking - Compass	2,964.73		1,077,208.91
8/1/2019	DEP	Bank Deposit: 946 - Checking - Compass	3,160.81		1,080,369.72
8/1/2019	DEP	Bank Deposit: 947 - Checking - Compass	10,993.17		1,091,362.89
8/2/2019	DEP	Bank Deposit: 962 - Checking - Compass	2,980.35		1,094,343.24
8/2/2019	DEP	Bank Deposit: 963 - Checking - Compass	2,990.78		1,097,334.02
8/3/2019	DEP	Bank Deposit: 966 - Checking - Compass	518.51		1,097,852.53
8/4/2019	DEP	Bank Deposit: 969 - Checking - Compass	384.88		1,098,237.41
8/5/2019	DEP	Bank Deposit: 976 - Checking - Compass	6,016.88		1,104,254.29
8/5/2019	DEP	Bank Deposit: 977 - Checking - Compass	9,215.59		1,113,469.88
8/6/2019	DEP	Bank Deposit: 984 - Checking - Compass	102.00		1,113,571.88
8/6/2019	DEP	Bank Deposit: 985 - Checking - Compass	107.08		1,113,678.96
8/6/2019	DEP	Bank Deposit: 986 - Checking - Compass	108.33		1,113,787.29
8/6/2019	DEP	Bank Deposit: 987 - Checking - Compass	155.29		1,113,942.58
8/6/2019	DEP	Bank Deposit: 988 - Checking - Compass	466.36		1,114,408.94
8/6/2019	DEP	Bank Deposit: 989 - Checking - Compass	1,026.94		1,115,435.88

Pine-Strawberry WID
General Ledger for PSWID - 8/1/2019 to 8/31/2019

Account		Description	Debit	Credit	Balance
Date	Code				
10000 - Checking - Operation/Cust Rev Acct-Compass (continued)					
8/6/2019	DEP	Bank Deposit: 990 - Checking - Compass	281.11		1,115,716.99
8/7/2019	DEP	Bank Deposit: 996 - Checking - Compass	1,511.65		1,117,228.64
8/7/2019	DEP	Bank Deposit: 997 - Checking - Compass	579.71		1,117,808.35
8/2/2019	BKTR	Bank Transfer from Restricted Cust. Sec Dep - Compass	12.09		1,117,820.44
8/2/2019	BKTR	Bank Transfer from Restricted Cust. Sec Dep - Compass	150.00		1,117,970.44
8/2/2019	BKTR	Bank Transfer from Restricted Cust. Sec Dep - Compass	43.87		1,118,014.31
8/2/2019	BKTR	Bank Transfer from Restricted Cust. Sec Dep - Compass	83.61		1,118,097.92
8/13/2019	BKTR	Bank Transfer from Restricted Cust. Sec Dep - Compass	150.00		1,118,247.92
8/19/2019	BKTR	Bank Transfer from Restricted Cust. Sec Dep - Compass	65.78		1,118,313.70
8/20/2019	BKTR	Bank Transfer from Restricted Cust. Sec Dep - Compass	113.94		1,118,427.64
8/1/2019	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	12,549.80		1,130,977.44
8/6/2019	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	20,552.22		1,151,529.66
8/9/2019	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	13,695.38		1,165,225.04
8/14/2019	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	15,737.03		1,180,962.07
8/22/2019	BKTR	Bank Transfer from Xpress Bill Pay - Clearing	18,834.98		1,199,797.05
8/14/2019	BKTR	Bank Transfer to Impact Fee Account - Compass		2,000.00	1,197,797.05
8/1/2019	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,197,647.05
8/2/2019	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		450.00	1,197,197.05
8/2/2019	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		300.00	1,196,897.05
8/9/2019	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,196,747.05
8/14/2019	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,196,597.05
8/14/2019	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,196,447.05
8/19/2019	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		150.00	1,196,297.05
8/20/2019	BKTR	Bank Transfer to Restricted Cust. Sec Dep - Compass		300.00	1,195,997.05
8/15/2019	APCK	Check # 6896 - A BETTER CONNECTION		147.09	1,195,849.96
8/15/2019	APCK	Check # 6897 - Any Key Solutions		495.00	1,195,354.96
8/15/2019	APCK	Check # 6898 - Chapman Auto Center, LLC		54.01	1,195,300.95
8/15/2019	APCK	Check # 6899 - Dana Kepner Company, Inc.		11,348.63	1,183,952.32
8/15/2019	APCK	Check # 6900 - Eberhart Excavating		300.00	1,183,652.32
8/15/2019	APCK	Check # 6901 - EPS Group, Inc.		437.50	1,183,214.82
8/15/2019	APCK	Check # 6902 - Great America Financial Svcs.		214.91	1,182,999.91
8/15/2019	APCK	Check # 6903 - Jodee Smith		311.22	1,182,688.69
8/15/2019	APCK	Check # 6904 - LevelCon-Micro-Design, Inc.		145.00	1,182,543.69
8/15/2019	APCK	Check # 6905 - Lewus Electric Co., Inc.		108.00	1,182,435.69
8/15/2019	APCK	Check # 6906 - Little Stinker Septic Service, LLC		87.00	1,182,348.69
8/15/2019	APCK	Check # 6907 - Maintenance Connection LLC		597.00	1,181,751.69
8/15/2019	APCK	Check # 6908 - Morgan Motz		9.86	1,181,741.83
8/15/2019	APCK	Check # 6909 - Newland, Tim M		82.06	1,181,659.77
8/15/2019	APCK	Check # 6910 - MOMEYER, MICHAEL		47.74	1,181,612.03
8/15/2019	APCK	Check # 6911 - Payson Concrete & Materials, Inc		1,425.39	1,180,186.64
8/15/2019	APCK	Check # 6912 - Payson Roundup		276.86	1,179,909.78
8/15/2019	APCK	Check # 6913 - Pine Hardware		89.42	1,179,820.36
8/15/2019	APCK	Check # 6914 - Pine Ice Company		36.96	1,179,783.40
8/15/2019	APCK	Check # 6915 - R.A.G.H.T.		7,029.81	1,172,753.59
8/15/2019	APCK	Check # 6916 - Shaffer Water Management, LLC		3,075.00	1,169,678.59
8/15/2019	APCK	Check # 6917 - Snow Law		4,545.00	1,165,133.59
8/15/2019	APCK	Check # 6918 - Steve Mitchell		1,200.00	1,163,933.59
8/15/2019	APCK	Check # 6919 - Sunbelt Insurance Group		6,497.90	1,157,435.69
8/15/2019	APCK	Check # 6920 - Support Payment Clearinghouse		25.31	1,157,410.38
8/15/2019	APCK	Check # 6921 - USABlueBook		1,953.82	1,155,456.56
8/15/2019	APCK	Check # 6922 - YAP Integrated Marketing Solutions		840.00	1,154,616.56
8/15/2019	APCK	Check # 6923 - FRYE, JIM		50.00	1,154,566.56
8/15/2019	APCK	Check # 6924 - LICAVOLI, PETER & MANDY		63.55	1,154,503.01
8/15/2019	APCK	Check # 6925 - MERKLEY, DONNA		52.18	1,154,450.83
8/15/2019	APCK	Check # 6926 - PINSONNEAULT, TIM		48.52	1,154,402.31
8/15/2019	APCK	Check # 6927 - REX, SHARLA		90.00	1,154,312.31
8/15/2019	APCK	Check # 6928 - RITTER, LORETTA M		36.56	1,154,275.75
8/15/2019	APCK	Check # 6929 - SCHALL, ROBERT		47.63	1,154,228.12
8/15/2019	APCK	Check # 6930 - SOLOMON, STEVE		120.59	1,154,107.53
8/15/2019	APCK	Check # 6931 - MCKNIGHT, MARGARET OR WILKIE		174.29	1,153,933.24
8/15/2019	APCK	Check # 6932 - Melissa Day-Johnson		19.57	1,153,913.67
8/15/2019	APCK	Check # 6933 - Robert Bloom		686.80	1,153,226.87
8/15/2019	APCK	Check # 6934 - SolitudeTrails WID		666.12	1,152,560.75
8/31/2019	APCK	Check # 6935 - Gila Generator		24,557.38	1,128,003.37
8/23/2019	APCK	Check # 6936 - Support Payment Clearinghouse		25.31	1,127,978.06
8/30/2019	APCK	Check # 6937 - AERO DRILLING & PUMPS, INC		5,245.42	1,122,732.64
8/30/2019	APCK	Check # 6938 - Ben Rowe		112.71	1,122,619.93
8/30/2019	APCK	Check # 6939 - Great America Financial Svcs.		202.77	1,122,417.16
8/30/2019	APCK	Check # 6940 - Jeff Howard		29.83	1,122,387.33
8/30/2019	APCK	Check # 6941 - Lewus Electric Co., Inc.		751.00	1,121,636.33
8/30/2019	APCK	Check # 6942 - Mid-State Asphalt Services, LLC		5,355.29	1,116,281.04

Pine-Strawberry WID
General Ledger for PSWID - 8/1/2019 to 8/31/2019

Account			Debit	Credit	Balance
Date	Code	Description			
10000 - Checking - Operation/Cust Rev Acct-Compass (continued)					
8/30/2019	APCK	Check # 6943 - StatClinix PLC		50.00	1,116,231.04
8/30/2019	APCK	Check # 6944 - USABlueBook		368.62	1,115,862.42
8/30/2019	APCK	Check # 6945 - Valley Imaging Solutions		10.22	1,115,852.20
8/31/2019	APCK	Check # 6946 - Verizon		445.15	1,115,407.05
8/30/2019	APCK	Check # 6947 - TUCKER, LAWRENCE & RENATE		24.70	1,115,382.35
8/2/2019	APCK	Check # Auto-Pay - ADP, LLC		138.79	1,115,243.56
8/2/2019	APCK	Check # Auto-Pay - ADP, LLC		44.80	1,115,198.76
8/9/2019	APCK	Check # Auto-Pay - ADP, LLC		17,761.37	1,097,437.39
8/16/2019	APCK	Check # Auto-Pay - ADP, LLC		138.79	1,097,298.60
8/23/2019	APCK	Check # Auto-Pay - ADP, LLC		19,627.43	1,077,671.17
8/30/2019	APCK	Check # Auto-Pay - ADP, LLC		140.85	1,077,530.32
8/30/2019	APCK	Check # Auto-Pay - ADP, LLC		44.80	1,077,485.52
8/15/2019	APCK	Check # Auto-Pay - Century Link		1,229.95	1,076,255.57
8/15/2019	APCK	Check # Auto-Pay - Compass Bank		662.65	1,075,592.92
8/2/2019	APCK	Check # Auto-Pay - Paymentech		1,134.07	1,074,458.85
8/2/2019	APCK	Check # Auto-Pay - Paymentech		1,134.07	1,073,324.78
8/12/2019	APCK	Check # Auto-Pay - Pine Strawberry Water Improvement Distr		64.26	1,073,260.52
8/23/2019	APCK	Check # Auto-Pay - SuddenLink		107.78	1,073,152.74
8/9/2019	APCK	Check # E-Pay - AMERICAN FUNDS SERVICE COMPANY		828.60	1,072,324.14
8/23/2019	APCK	Check # E-Pay - AMERICAN FUNDS SERVICE COMPANY		828.07	1,071,496.07
8/2/2019	APCK	Check # E-Pay - APS		11,676.77	1,059,819.30
8/6/2019	APCK	Check # E-Pay - Arizona Department of Revenue-Sales Tax		12,092.53	1,047,726.77
8/21/2019	APCK	Check # E-Pay - Compass CC 7855		1,406.31	1,046,320.46
8/30/2019	APCK	Check # E-Pay - Home Depot		1,192.35	1,045,128.11
8/9/2019	APCK	Check # E-Pay - HSA BANK		437.53	1,044,690.58
8/23/2019	APCK	Check # E-Pay - HSA BANK		437.53	1,044,253.05
8/14/2019	APCK	Check # E-Pay - US Bank Voyager Fleet Systems		1,741.97	1,042,511.08
8/2/2019	APCK	VOID - Check # Auto-Pay - Paymentech	1,134.07		1,043,645.15
			\$209,933.66	(\$157,285.97)	\$1,043,645.15
10001 - Gila County Warrant Acct Chase					
8/31/2019	DEP	Bank Deposit: 1169 - Gila County Warrant Acct - Chase	346.19		\$12,572.79
8/31/2019	DEP	Bank Deposit: 1170 - Gila County Warrant Acct - Chase	297.01		12,918.98
			\$643.20		13,215.99
					\$13,215.99
10003 - Restricted Cust. Sec Dep-Compass					
8/1/2019	BKTR	Bank Transfer from Checking - Compass	150.00		\$226,745.83
8/2/2019	BKTR	Bank Transfer from Checking - Compass	450.00		226,895.83
8/2/2019	BKTR	Bank Transfer from Checking - Compass	300.00		227,345.83
8/9/2019	BKTR	Bank Transfer from Checking - Compass	150.00		227,645.83
8/14/2019	BKTR	Bank Transfer from Checking - Compass	150.00		227,795.83
8/14/2019	BKTR	Bank Transfer from Checking - Compass	150.00		227,945.83
8/19/2019	BKTR	Bank Transfer from Checking - Compass	150.00		228,095.83
8/20/2019	BKTR	Bank Transfer from Checking - Compass	300.00		228,245.83
8/2/2019	BKTR	Bank Transfer to Checking - Compass		12.09	228,545.83
8/2/2019	BKTR	Bank Transfer to Checking - Compass		150.00	228,533.74
8/2/2019	BKTR	Bank Transfer to Checking - Compass		43.87	228,383.74
8/2/2019	BKTR	Bank Transfer to Checking - Compass		83.61	228,339.87
8/13/2019	BKTR	Bank Transfer to Checking - Compass		150.00	228,256.26
8/19/2019	BKTR	Bank Transfer to Checking - Compass		65.78	228,106.26
8/20/2019	BKTR	Bank Transfer to Checking - Compass		113.94	228,040.48
8/2/2019	APCK	Check # 1913 - CREASY, WILLIAM		106.17	227,926.54
8/2/2019	APCK	Check # 1914 - RIEHLE, JAY		137.91	227,820.37
8/2/2019	APCK	Check # 1915 - WATKINS, LUTHER		66.39	227,682.46
8/19/2019	APCK	Check # 1917 - RINGLE, PATRICIA		84.22	227,616.07
8/20/2019	APCK	Check # 1918 - NORDQVIST, PATRICK & SUSAN		36.06	227,531.85
8/30/2019	APCK	Check # 1919 - HARTMAN, LARY & LAUREL		34.65	227,495.79
8/30/2019	APCK	Check # 1920 - LUKACSIK, CJ		89.44	227,461.14
8/30/2019	APCK	Check # 1921 - NICHOLS, KENNETH & KAREN		117.52	227,371.70
8/30/2019	APCK	Check # 1922 - SCHOEFFLER, FRED		120.88	227,254.18
8/30/2019	APCK	Check # 1923 - TUCKER, LAWRENCE & RENATE		105.00	227,133.30
			\$1,800.00	(\$1,517.53)	227,028.30
					\$227,028.30
10005 - Petty Cash					
					\$200.00
10006 - Cash Drawer					
					\$200.00
10010 - Impact Fee Account-Compass					
8/14/2019	BKTR	Bank Transfer from Checking - Compass	2,000.00		\$72,056.98
			\$2,000.00		74,056.98
					\$74,056.98

Pine-Strawberry WID
General Ledger for PSWID - 8/1/2019 to 8/31/2019

Account		Description	Debit	Credit	Balance
Date	Code				
10011 - Compass-MM-Reserve Funds Acct					\$250,000.00
10014 - WIFA Operations Acctnt					\$71,880.83
8/29/2019	DEP	Bank Deposit: 1157 - WIFA Operations Acctnt	121,677.14		193,557.97
8/26/2019	APCK	Check # 1106 - EUSI, LLC		9,976.14	183,581.83
8/26/2019	APCK	Check # 1106 - EUSI, LLC		9,976.14	173,605.69
8/26/2019	APCK	Check # 1107 - MGC Contractors, Inc		111,701.00	61,904.69
8/26/2019	APCK	VOID - Check # 1106 - EUSI, LLC	9,976.14		71,880.83
			\$131,653.28	(\$131,653.28)	\$71,880.83
10015 - WIFA Reserve Acctnt					\$176,698.13
10100 - Xpress Bill Pay Clearing					\$17,575.98
8/8/2019	DEP	Bank Deposit: 1002 - Xpress Bill Pay - Clearing	273.75		17,849.73
8/8/2019	DEP	Bank Deposit: 1003 - Xpress Bill Pay - Clearing	1,378.82		19,228.55
8/9/2019	DEP	Bank Deposit: 1010 - Xpress Bill Pay - Clearing	1,443.04		20,671.59
8/9/2019	DEP	Bank Deposit: 1011 - Xpress Bill Pay - Clearing		7.69	20,663.90
8/9/2019	DEP	Bank Deposit: 1012 - Xpress Bill Pay - Clearing	1,710.78		22,374.68
8/10/2019	DEP	Bank Deposit: 1014 - Xpress Bill Pay - Clearing	1,854.65		24,229.33
8/11/2019	DEP	Bank Deposit: 1016 - Xpress Bill Pay - Clearing	741.12		24,970.45
8/12/2019	DEP	Bank Deposit: 1019 - Xpress Bill Pay - Clearing	7,457.66		32,428.11
8/12/2019	DEP	Bank Deposit: 1020 - Xpress Bill Pay - Clearing	877.21		33,305.32
8/13/2019	DEP	Bank Deposit: 1030 - Xpress Bill Pay - Clearing	147.27		33,452.59
8/13/2019	DEP	Bank Deposit: 1031 - Xpress Bill Pay - Clearing	1,595.24		35,047.83
8/14/2019	DEP	Bank Deposit: 1042 - Xpress Bill Pay - Clearing	995.89		36,043.72
8/14/2019	DEP	Bank Deposit: 1043 - Xpress Bill Pay - Clearing	2,454.87		38,498.59
8/15/2019	DEP	Bank Deposit: 1046 - Xpress Bill Pay - Clearing	537.01		39,035.60
8/15/2019	DEP	Bank Deposit: 1047 - Xpress Bill Pay - Clearing	1,691.63		40,727.23
8/16/2019	DEP	Bank Deposit: 1051 - Xpress Bill Pay - Clearing	435.48		41,162.71
8/16/2019	DEP	Bank Deposit: 1052 - Xpress Bill Pay - Clearing	1,312.89		42,475.60
8/17/2019	DEP	Bank Deposit: 1054 - Xpress Bill Pay - Clearing	630.48		43,106.08
8/18/2019	DEP	Bank Deposit: 1056 - Xpress Bill Pay - Clearing	717.74		43,823.82
8/19/2019	DEP	Bank Deposit: 1063 - Xpress Bill Pay - Clearing	4,481.81		48,305.63
8/19/2019	DEP	Bank Deposit: 1064 - Xpress Bill Pay - Clearing	1,808.91		50,114.54
8/20/2019	DEP	Bank Deposit: 1071 - Xpress Bill Pay - Clearing	600.52		50,715.06
8/20/2019	DEP	Bank Deposit: 1072 - Xpress Bill Pay - Clearing	1,425.24		52,140.30
8/21/2019	DEP	Bank Deposit: 1080 - Xpress Bill Pay - Clearing	102.07		52,242.37
8/21/2019	DEP	Bank Deposit: 1081 - Xpress Bill Pay - Clearing	1,706.71		53,949.08
8/22/2019	DEP	Bank Deposit: 1103 - Xpress Bill Pay - Clearing	1,252.60		55,201.68
8/23/2019	DEP	Bank Deposit: 1106 - Xpress Bill Pay - Clearing	514.66		55,716.34
8/23/2019	DEP	Bank Deposit: 1107 - Xpress Bill Pay - Clearing	766.14		56,482.48
8/24/2019	DEP	Bank Deposit: 1109 - Xpress Bill Pay - Clearing	328.88		56,811.36
8/25/2019	DEP	Bank Deposit: 1110 - Xpress Bill Pay - Clearing	143.43		56,954.79
8/26/2019	DEP	Bank Deposit: 1113 - Xpress Bill Pay - Clearing	179.19		57,133.98
8/26/2019	DEP	Bank Deposit: 1114 - Xpress Bill Pay - Clearing	663.21		57,797.19
8/27/2019	DEP	Bank Deposit: 1117 - Xpress Bill Pay - Clearing	96.18		57,893.37
8/27/2019	DEP	Bank Deposit: 1118 - Xpress Bill Pay - Clearing	1,821.24		59,714.61
8/28/2019	DEP	Bank Deposit: 1121 - Xpress Bill Pay - Clearing	1,077.81		60,792.42
8/28/2019	DEP	Bank Deposit: 1122 - Xpress Bill Pay - Clearing	2,803.23		63,595.65
8/29/2019	DEP	Bank Deposit: 1125 - Xpress Bill Pay - Clearing	709.34		64,304.99
8/29/2019	DEP	Bank Deposit: 1126 - Xpress Bill Pay - Clearing	2,145.20		66,450.19
8/30/2019	DEP	Bank Deposit: 1129 - Xpress Bill Pay - Clearing	707.15		67,157.34
8/30/2019	DEP	Bank Deposit: 1130 - Xpress Bill Pay - Clearing	1,990.71		69,148.05
8/31/2019	DEP	Bank Deposit: 1142 - Xpress Bill Pay - Clearing	1,370.38		70,518.43
8/1/2019	DEP	Bank Deposit: 948 - Xpress Bill Pay - Clearing	8,422.34		78,940.77
8/1/2019	DEP	Bank Deposit: 949 - Xpress Bill Pay - Clearing	1,904.49		80,845.26
8/2/2019	DEP	Bank Deposit: 964 - Xpress Bill Pay - Clearing	756.05		81,601.31
8/2/2019	DEP	Bank Deposit: 965 - Xpress Bill Pay - Clearing	2,745.35		84,346.66
8/3/2019	DEP	Bank Deposit: 968 - Xpress Bill Pay - Clearing	860.25		85,206.91
8/4/2019	DEP	Bank Deposit: 971 - Xpress Bill Pay - Clearing	837.56		86,044.47
8/5/2019	DEP	Bank Deposit: 978 - Xpress Bill Pay - Clearing	7,644.72		93,689.19
8/5/2019	DEP	Bank Deposit: 979 - Xpress Bill Pay - Clearing	1,570.67		95,259.86
8/6/2019	DEP	Bank Deposit: 991 - Xpress Bill Pay - Clearing	613.19		95,873.05
8/6/2019	DEP	Bank Deposit: 992 - Xpress Bill Pay - Clearing	2,020.81		97,893.86
8/7/2019	DEP	Bank Deposit: 998 - Xpress Bill Pay - Clearing	364.14		98,258.00
8/7/2019	DEP	Bank Deposit: 999 - Xpress Bill Pay - Clearing	1,489.54		99,747.54
8/1/2019	BKTR	Bank Transfer to Checking - Compass		12,549.80	87,197.74
8/6/2019	BKTR	Bank Transfer to Checking - Compass		20,552.22	66,645.52
8/9/2019	BKTR	Bank Transfer to Checking - Compass		13,695.38	52,950.14
8/14/2019	BKTR	Bank Transfer to Checking - Compass		15,737.03	37,213.11
8/22/2019	BKTR	Bank Transfer to Checking - Compass		18,834.98	18,378.13
			\$82,179.25	(\$81,377.10)	\$18,378.13

Pine-Strawberry WID
General Ledger for PSWID - 8/1/2019 to 8/31/2019

Account		Description	Debit	Credit	Balance
Date	Code				
10106 - Compass Interest & Financing Fees					\$16,590.86
8/15/2019	JE	93 - Compass Loan Interest	16,590.86		33,181.72
			\$16,590.86		\$33,181.72
12000 - Undeposited Receipts					\$112.01
8/1/2019	DEP	Bank Deposits		24,480.81	(24,368.80)
8/2/2019	DEP	Bank Deposits		9,472.53	(33,841.33)
8/3/2019	DEP	Bank Deposits		1,378.76	(35,220.09)
8/4/2019	DEP	Bank Deposits		1,222.44	(36,442.53)
8/5/2019	DEP	Bank Deposits		24,447.86	(60,890.39)
8/6/2019	DEP	Bank Deposits		4,881.11	(65,771.50)
8/7/2019	DEP	Bank Deposits		3,945.04	(69,716.54)
8/8/2019	DEP	Bank Deposits		3,567.51	(73,284.05)
8/9/2019	DEP	Bank Deposits		5,098.64	(78,382.69)
8/10/2019	DEP	Bank Deposits		2,608.34	(80,991.03)
8/11/2019	DEP	Bank Deposits		1,510.16	(82,501.19)
8/12/2019	DEP	Bank Deposits		17,281.56	(99,782.75)
8/13/2019	DEP	Bank Deposits		8,780.73	(108,563.48)
8/14/2019	DEP	Bank Deposits		6,012.45	(114,575.93)
8/15/2019	DEP	Bank Deposits		4,732.97	(119,308.90)
8/16/2019	DEP	Bank Deposits		4,718.26	(124,027.16)
8/17/2019	DEP	Bank Deposits		1,201.96	(125,229.12)
8/18/2019	DEP	Bank Deposits		1,606.50	(126,835.62)
8/19/2019	DEP	Bank Deposits		18,685.54	(145,521.16)
8/20/2019	DEP	Bank Deposits		4,789.99	(150,311.15)
8/21/2019	DEP	Bank Deposits		6,975.72	(157,286.87)
8/22/2019	DEP	Bank Deposits		4,233.30	(161,520.17)
8/23/2019	DEP	Bank Deposits		6,898.87	(168,419.04)
8/24/2019	DEP	Bank Deposits		639.74	(169,058.78)
8/25/2019	DEP	Bank Deposits		143.43	(169,202.21)
8/26/2019	DEP	Bank Deposits		4,382.89	(173,585.10)
8/27/2019	DEP	Bank Deposits		4,056.51	(177,641.61)
8/28/2019	DEP	Bank Deposits		7,475.75	(185,117.36)
8/29/2019	DEP	Bank Deposits		133,130.77	(318,248.13)
8/30/2019	DEP	Bank Deposits		11,629.24	(329,877.37)
8/31/2019	DEP	Bank Deposits		2,719.72	(332,597.09)
8/21/2019	NBPT	Receipting - Non-Billed Payments	1,406.31		(331,190.78)
8/29/2019	NBPT	Receipting - Non-Billed Payments	121,677.14		(209,513.64)
8/30/2019	NBPT	Receipting - Non-Billed Payments	2,964.73		(206,548.91)
8/31/2019	NBPT	Receipting - Non-Billed Payments	643.20		(205,905.71)
8/1/2019	CPMT	Receipting: Billing Account Payments	25,054.25		(180,851.46)
8/2/2019	CPMT	Receipting: Billing Account Payments	9,580.86		(171,270.60)
8/3/2019	CPMT	Receipting: Billing Account Payments	1,378.76		(169,891.84)
8/4/2019	CPMT	Receipting: Billing Account Payments	1,222.44		(168,669.40)
8/5/2019	CPMT	Receipting: Billing Account Payments	24,603.15		(144,066.25)
8/6/2019	CPMT	Receipting: Billing Account Payments	3,942.05		(140,124.20)
8/7/2019	CPMT	Receipting: Billing Account Payments	3,945.04		(136,179.16)
8/8/2019	CPMT	Receipting: Billing Account Payments	3,616.17		(132,562.99)
8/9/2019	CPMT	Receipting: Billing Account Payments	5,225.87		(127,337.12)
8/10/2019	CPMT	Receipting: Billing Account Payments	2,608.34		(124,728.78)
8/11/2019	CPMT	Receipting: Billing Account Payments	1,510.16		(123,218.62)
8/12/2019	CPMT	Receipting: Billing Account Payments	20,789.36		(102,429.26)
8/13/2019	CPMT	Receipting: Billing Account Payments	5,177.92		(97,251.34)
8/14/2019	CPMT	Receipting: Billing Account Payments	6,338.90		(90,912.44)
8/15/2019	CPMT	Receipting: Billing Account Payments	4,847.88		(86,064.56)
8/16/2019	CPMT	Receipting: Billing Account Payments	5,024.99		(81,039.57)
8/17/2019	CPMT	Receipting: Billing Account Payments	1,201.96		(79,837.61)
8/18/2019	CPMT	Receipting: Billing Account Payments	1,606.50		(78,231.11)
8/19/2019	CPMT	Receipting: Billing Account Payments	19,162.25		(59,068.86)
8/20/2019	CPMT	Receipting: Billing Account Payments	4,789.99		(54,278.87)
8/21/2019	CPMT	Receipting: Billing Account Payments	4,485.73		(49,793.14)
8/22/2019	CPMT	Receipting: Billing Account Payments	4,233.30		(45,559.84)
8/23/2019	CPMT	Receipting: Billing Account Payments	7,049.93		(38,509.91)
8/24/2019	CPMT	Receipting: Billing Account Payments	639.74		(37,870.17)
8/25/2019	CPMT	Receipting: Billing Account Payments	143.43		(37,726.74)
8/26/2019	CPMT	Receipting: Billing Account Payments	4,382.89		(33,343.85)
8/27/2019	CPMT	Receipting: Billing Account Payments	4,156.51		(29,187.34)
8/28/2019	CPMT	Receipting: Billing Account Payments	7,993.72		(21,193.62)
8/29/2019	CPMT	Receipting: Billing Account Payments	11,770.65		(9,422.97)
8/30/2019	CPMT	Receipting: Billing Account Payments	7,559.03		(1,863.94)
8/31/2019	CPMT	Receipting: Billing Account Payments	2,076.52		212.58
			\$332,809.67	(\$332,709.10)	\$212.58

Pine-Strawberry WID
General Ledger for PSWID - 8/1/2019 to 8/31/2019

Account			Debit	Credit	Balance
Date	Code	Description			
12006 - Accounts Receivable					\$117,366.53
8/8/2019	BILL	01 - Water Cycle Billing	73,791.64		191,158.17
8/15/2019	BILL	02 - Water Cycle Billing	54,657.73		245,815.90
8/22/2019	BILL	03 - Water Cycle Billing	51,521.73		297,337.63
8/29/2019	BILL	04 - Water Cycle Billing	45,821.34		343,158.97
8/27/2019		Account Balance Transfers		0.00	343,158.97
8/1/2019	OCC	Account Charges & Credits	743.72		343,902.69
8/2/2019	OCC	Account Charges & Credits	200.00		344,102.69
8/5/2019	OCC	Account Charges & Credits		25.04	344,077.65
8/7/2019	OCC	Account Charges & Credits		5.40	344,072.25
8/8/2019	OCC	Account Charges & Credits	3,442.73		347,514.98
8/9/2019	OCC	Account Charges & Credits	50.00		347,564.98
8/12/2019	OCC	Account Charges & Credits		77.60	347,487.38
8/13/2019	OCC	Account Charges & Credits	44.06		347,531.44
8/14/2019	OCC	Account Charges & Credits		13.34	347,518.10
8/15/2019	OCC	Account Charges & Credits	50.00		347,568.10
8/16/2019	OCC	Account Charges & Credits	80.00		347,648.10
8/19/2019	OCC	Account Charges & Credits	44.01		347,692.11
8/23/2019	OCC	Account Charges & Credits	15.24		347,707.35
8/26/2019	OCC	Account Charges & Credits		2,914.73	344,792.62
8/28/2019	OCC	Account Charges & Credits	43.97		344,836.59
8/29/2019	OCC	Account Charges & Credits	150.00		344,986.59
8/1/2019	TERM	Billing Account Terminations	80.33		345,066.92
8/2/2019	TERM	Billing Account Terminations	44.43		345,111.35
8/13/2019	TERM	Billing Account Terminations	45.31		345,156.66
8/15/2019	TERM	Billing Account Terminations	30.82		345,187.48
8/16/2019	TERM	Billing Account Terminations	14.66		345,202.14
8/19/2019	TERM	Billing Account Terminations	41.52		345,243.66
8/23/2019	TERM	Billing Account Terminations	91.36		345,335.02
8/26/2019	TERM	Billing Account Terminations	29.12		345,364.14
8/28/2019	TERM	Billing Account Terminations	32.48		345,396.62
8/29/2019	TERM	Billing Account Terminations	58.83		345,455.45
8/1/2019	SDEP	Deposits Applied/Refunded		127.44	345,328.01
8/2/2019	SDEP	Deposits Applied/Refunded		162.09	345,165.92
8/13/2019	SDEP	Deposits Applied/Refunded		150.00	345,015.92
8/15/2019	SDEP	Deposits Applied/Refunded		113.94	344,901.98
8/16/2019	SDEP	Deposits Applied/Refunded		65.78	344,836.20
8/23/2019	SDEP	Deposits Applied/Refunded		175.91	344,660.29
8/26/2019	SDEP	Deposits Applied/Refunded		29.12	344,631.17
8/28/2019	SDEP	Deposits Applied/Refunded		32.48	344,598.69
8/2/2019	PEN	Late Fee	364.23		344,962.92
8/13/2019	PEN	Late Fee	377.67		345,340.59
8/21/2019	PEN	Late Fee	291.30		345,631.89
8/1/2019		Reading/Usage Corrections - Account No: 63432		1,512.77	344,119.12
8/1/2019	CPMT	Receipting: Billing Account Payments		25,054.25	319,064.87
8/2/2019	CPMT	Receipting: Billing Account Payments		9,580.86	309,484.01
8/3/2019	CPMT	Receipting: Billing Account Payments		1,378.76	308,105.25
8/4/2019	CPMT	Receipting: Billing Account Payments		1,222.44	306,882.81
8/5/2019	CPMT	Receipting: Billing Account Payments		24,603.15	282,279.66
8/6/2019	CPMT	Receipting: Billing Account Payments		3,942.05	278,337.61
8/7/2019	CPMT	Receipting: Billing Account Payments		3,945.04	274,392.57
8/8/2019	CPMT	Receipting: Billing Account Payments		3,616.17	270,776.40
8/9/2019	CPMT	Receipting: Billing Account Payments		5,225.87	265,550.53
8/10/2019	CPMT	Receipting: Billing Account Payments		2,608.34	262,942.19
8/11/2019	CPMT	Receipting: Billing Account Payments		1,510.16	261,432.03
8/12/2019	CPMT	Receipting: Billing Account Payments		20,789.36	240,642.67
8/13/2019	CPMT	Receipting: Billing Account Payments		5,177.92	235,464.75
8/14/2019	CPMT	Receipting: Billing Account Payments		6,338.90	229,125.85
8/15/2019	CPMT	Receipting: Billing Account Payments		4,847.88	224,277.97
8/16/2019	CPMT	Receipting: Billing Account Payments		5,024.99	219,252.98
8/17/2019	CPMT	Receipting: Billing Account Payments		1,201.96	218,051.02
8/18/2019	CPMT	Receipting: Billing Account Payments		1,606.50	216,444.52
8/19/2019	CPMT	Receipting: Billing Account Payments		19,162.25	197,282.27
8/20/2019	CPMT	Receipting: Billing Account Payments		4,789.99	192,492.28
8/21/2019	CPMT	Receipting: Billing Account Payments		4,485.73	188,006.55
8/22/2019	CPMT	Receipting: Billing Account Payments		4,233.30	183,773.25
8/23/2019	CPMT	Receipting: Billing Account Payments		7,049.93	176,723.32
8/24/2019	CPMT	Receipting: Billing Account Payments		639.74	176,083.58
8/25/2019	CPMT	Receipting: Billing Account Payments		143.43	175,940.15
8/26/2019	CPMT	Receipting: Billing Account Payments		4,382.89	171,557.26
8/27/2019	CPMT	Receipting: Billing Account Payments		4,156.51	167,400.75
8/28/2019	CPMT	Receipting: Billing Account Payments		7,993.72	159,407.03

Pine-Strawberry WID
General Ledger for PSWID - 8/1/2019 to 8/31/2019

Account		Description	Debit	Credit	Balance
Date	Code				
12006 - Accounts Receivable (continued)					
8/29/2019	CPMT	Receipting: Billing Account Payments		11,770.65	147,636.38
8/30/2019	CPMT	Receipting: Billing Account Payments		7,559.03	140,077.35
8/31/2019	CPMT	Receipting: Billing Account Payments		2,076.52	138,000.83
8/8/2019		Refund: 56235 - RITTER, LORETTA M	36.56		138,037.39
8/5/2019		Refund: 57119 - FRYE, JIM	50.00		138,087.39
8/7/2019		Refund: 61301 - REX, SHARLA	90.00		138,177.39
8/8/2019		Refund: 64004 - MERKLEY, DONNA	52.18		138,229.57
8/8/2019		Refund: 66798 - SOLOMON, STEVE	120.59		138,350.16
8/30/2019		Refund: 70304 - TUCKER, LAWRENCE & RENATE	24.70		138,374.86
8/8/2019		Refund: 71372 - LICAVOLI, PETER & MANDY	63.55		138,438.41
8/8/2019		Refund: 72417 - PINSONNEAULT, TIM	48.52		138,486.93
8/8/2019		Refund: 72498 - MOMEYER, MICHAEL	47.74		138,534.67
8/8/2019		Refund: 72499 - SCHALL, ROBERT	47.63		138,582.30
8/1/2019	SDEP	Security Deposits	300.00		138,882.30
8/2/2019	SDEP	Security Deposits	600.00		139,482.30
8/8/2019	SDEP	Security Deposits	150.00		139,632.30
8/9/2019	SDEP	Security Deposits	150.00		139,782.30
8/13/2019	SDEP	Security Deposits	150.00		139,932.30
8/15/2019	SDEP	Security Deposits	150.00		140,082.30
8/16/2019	SDEP	Security Deposits	150.00		140,232.30
8/19/2019	SDEP	Security Deposits	150.00		140,382.30
8/23/2019	SDEP	Security Deposits	300.00		140,682.30
8/26/2019	SDEP	Security Deposits	150.00		140,832.30
8/28/2019	SDEP	Security Deposits	150.00		140,982.30
8/29/2019	SDEP	Security Deposits	300.00		141,282.30
8/30/2019	SDEP	Security Deposits	150.00		141,432.30
			\$235,589.70	(\$211,523.93)	\$141,432.30
12007 - Allowance for Bad Debt					(\$5,220.27)
12008 - Property Taxes Receivable					\$15,246.94
14001 - Security Dep Admin Bldg Lease					\$699.60
14004 - Prepaid Expenses					\$26,271.61
8/31/2019	JE	96 - Prepaid Expenses		14,202.57	12,069.04
8/1/2019	AP	INV: Aug 2019 R.A.G.H.T. - Health/Vision/Dental/Life	7,029.81		19,098.85
8/15/2019	AP	INV: Sep 2019 Steve Mitchell - Admin Rent	1,200.00		20,298.85
			\$8,229.81	(\$14,202.57)	\$20,298.85
14005 - Acq Costs - Excess-goodwill					\$1,257,552.00
14005A - Amortization of Goodwill					(\$317,009.92)
8/31/2019	JE	95 - Monthly Goodwill Amortization		2,619.92	(319,629.84)
				(\$2,619.92)	(\$319,629.84)
15120 - CC 7855 Clearing Account					\$0.00
8/21/2019	AP	INV: 08212019 Compass CC 7855 - CC Charges	1,406.31		1,406.31
8/21/2019	NBPT	Receipt 21260: Compass CC 7855 - 08/21/2019 CC Payment		1,406.31	0.00
			\$1,406.31	(\$1,406.31)	\$0.00
16000 - Inventory-Parts in Warehouse					\$95,795.04
16010 - WIFA Construction in Progress					\$1,414,331.78
8/31/2019	AP	INV: 17-509-15 EPS Group, Inc. - Pinewood Haven/Rim Vista	88.20		1,414,419.98
8/31/2019	AP	INV: 1960P SUPERIOR TANK SOLUTIONS - CANYON TANKS	83,604.39		1,498,024.37
8/31/2019	AP	INV: 1961P Pine Hardware - CANYON TANKS	202,394.70		1,700,419.07
8/31/2019	AP	INV: 1961P SUPERIOR TANK SOLUTIONS - CANYON TANKS	202,394.70		1,902,813.77
8/31/2019	AP	INV: 2786 EUSI, LLC -	3,041.93		1,905,855.70
8/31/2019	AP	INV: 2786 EUSI, LLC -	2,904.23		1,908,759.93
8/31/2019	AP	INV: 2786 EUSI, LLC -	400.20		1,909,160.13
8/31/2019	AP	VOID INV: 1961P Pine Hardware - CANYON TANKS		202,394.70	1,706,765.43
			\$494,828.35	(\$202,394.70)	\$1,706,765.43
16020 - PSWID Construction in Progress					\$0.00
8/19/2019	AP	INV: 1277 Gila Generator -	24,557.38		24,557.38
			\$24,557.38		\$24,557.38
16110 - Land					\$201,967.38
16210 - Buildings					\$70,385.00

Pine-Strawberry WID
Standard Financial Report
PSWID - 08/01/2019 to 08/31/2019
16.67% of the fiscal year has expired

	August Actual	2020 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10000 Checking - Operation/Cust Rev Acct-Compass	52,647.69	1,043,645.15
10001 Gila County Warrant Acct Chase	643.20	13,215.99
10003 Restricted Cust. Sec Dep-Compass	282.47	227,028.30
10005 Petty Cash	0.00	200.00
10006 Cash Drawer	0.00	200.00
10010 Impact Fee Account-Compass	2,000.00	74,056.98
10011 Compass-MM-Reserve Funds Acct	0.00	250,000.00
10014 WIFA Operations Acct	0.00	71,880.83
10015 WIFA Reserve Acct	0.00	176,698.13
10100 Xpress Bill Pay Clearing	802.15	18,378.13
12000 Undeposited Receipts	100.57	212.58
Total Cash and cash equivalents	56,476.08	1,875,516.09
Receivables		
12006 Accounts Receivable	24,065.77	141,432.30
12007 Allowance for Bad Debt	0.00	(5,220.27)
12008 Property Taxes Receivable	0.00	15,246.94
Total Receivables	24,065.77	151,458.97
Other current assets		
14001 Security Dep Admin Bldg Lease	0.00	699.60
14004 Prepaid Expenses	(5,972.76)	20,298.85
16000 Inventory-Parts in Warehouse	0.00	95,795.04
Total Other current assets	(5,972.76)	116,793.49
Total Current Assets	74,569.09	2,143,768.55
Non-Current Assets		
Capital assets		
Work in Process		
16010 WIFA Construction in Progress	292,433.65	1,706,765.43
16020 PSWID Construction in Progress	24,557.38	24,557.38
Total Work in Process	316,991.03	1,731,322.81
Property		
16110 Land	0.00	201,967.38
16210 Buildings	0.00	70,385.00
16310 Leasehold Improvements	0.00	19,555.20
16410 Infrastructure	5,245.42	7,351,442.17
16610 Vehicles & Equipment	0.00	321,086.94
16620 Computers Hardware & Software	0.00	107,941.13
Total Property	5,245.42	8,072,377.82
Accumulated depreciation		
17210 AccDpn Buildings	135.45	62,106.76
17310 AccDpn Leasehold Improvements	0.00	19,555.20
17410 AccDpn Infrastructure	31,097.33	2,669,443.12
17610 AccDpn Vehicles & Equipment	3,412.64	143,633.48
17620 AccDpn Computers Hardware & Software	823.55	65,667.55
Total Accumulated depreciation	35,468.97	2,960,406.11
Total Capital assets	286,767.48	6,843,294.52
Other non-current assets		
14005 Acq Costs - Excess-goodwill	0.00	1,257,552.00
14005A Amortization of Goodwill	(2,619.92)	(319,629.84)
Total Other non-current assets	(2,619.92)	937,922.16
Total Non-Current Assets	284,147.56	7,781,216.68
Total Assets:	358,716.65	9,924,985.23
Liabilities and Fund Equity:		
Liabilities:		
Accounts payable		
20000 Accounts Payable	379,015.17	393,414.29
Total Accounts payable	379,015.17	393,414.29

Pine-Strawberry WID
Standard Financial Report
PSWID - 08/01/2019 to 08/31/2019
16.67% of the fiscal year has expired

	August Actual	2020 YTD Actual
Credit Cards		
20003 CC 7855	(1,142.79)	0.00
Total Credit Cards	<u>(1,142.79)</u>	<u>0.00</u>
Other Current Liabilities		
24001 Compensated PTO	0.00	23,762.72
24101 Refundable Customer Deposits	1,095.00	227,492.46
25500 Sales Tax Payable	1,373.63	14,422.05
25503 Interest Payable-Compass	16,590.86	33,181.72
Total Other Current Liabilities	<u>19,059.49</u>	<u>298,858.95</u>
Long-term liabilities		
25004 Compass Bank Refinance of Loan	0.00	4,575,399.00
25005 WIFA Note Payable	121,677.14	2,661,017.57
Total Long-term liabilities	<u>121,677.14</u>	<u>7,236,416.57</u>
Total Liabilities:	<u>518,609.01</u>	<u>7,928,689.81</u>
Fund Balance		
Beginning fund balance		
29900 Beginning Retained Earnings	0.00	1,148,795.15
Total Beginning fund balance	<u>0.00</u>	<u>1,148,795.15</u>
Net income		
29901 Beginning Retained Earnings Offset	0.00	(1,148,795.15)
30000 Retained Earnings	42,502.34	1,996,295.42
Total Net income	<u>42,502.34</u>	<u>847,500.27</u>
Total Fund Balance	<u>42,502.34</u>	<u>1,996,295.42</u>
Total Liabilities and Fund Equity:	<u>561,111.35</u>	<u>9,924,985.23</u>
Total Net Position	<u>(202,394.70)</u>	<u>0.00</u>

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

INCOME	8/31/2018	8/31/2019	Notes
Revenues			
Water Fees	\$295,896.47	\$293,658.26	
Property Tax Levy	3,327.22	2,336.51	
Other Water Fees	16,957.50	6,171.22	
Miscellaneous Fees	2,838.81	2,643.79	
TOTAL REVENUE	\$319,020.00	\$304,809.78	
EXPENSES			
Other Administrative Expenses	\$9,148.71	\$11,540.86	
Outside Source Fees	6,064.12	8,330.61	
Administrative Office Expenses	10,562.85	9,996.91	
Administrative Labor Burden	7,466.14	10,056.38	
Administrative Labor	23,317.71	30,559.71	
ADMINISTRATIVE EXPENSES	\$56,559.53	\$70,484.47	
Board of Directors Expense	27,825.62	17,212.91	1
TOTAL ADMINISTRATIVE EXPENSES	\$84,385.15	\$87,697.38	
OPERATIONS EXPENSES			
Outside/Professional Services	\$4,692.29	\$12,419.68	
Field Tools & Supplies	0.00	3,574.54	
Field Office Expenses	9,631.97	4,601.82	
Field Vehicle & Equipment	9,262.53	6,344.51	
Wells, Tanks & Infrastructure	42,384.36	60,585.90	
Field Labor	42,810.75	31,638.60	
Field Labor Burden	17,364.46	11,604.37	
OPERATIONS EXPENSES	\$126,146.36	\$130,769.42	
TOTAL OPERATIONS EXPENSES	\$210,531.51	\$218,466.80	
Depreciation	\$57,806.71	\$69,304.25	
Depreciation & Amortization- Administrative	5,531.07	6,886.94	
TOTAL DEPRECIATION EXPENSE	\$63,337.78	\$76,191.19	
TOTAL EXPENSES	\$273,869.29	\$294,657.99	
NET INCOME FROM OPERATIONS	\$45,150.71	\$10,151.79	
OTHER INCOME/EXPENSE			
Other Income - Accounting Credit	\$253.27	\$239.00	
Other Income - Interest Property Taxes	397.85	346.98	
Other Income - WIFA Grants	43,296.79	0.00	
Other Income - APS Rebates	1,500.00	0.00	
TOTAL OTHER INCOME	\$45,447.91	\$585.98	
WIFA Interest & Finance Fees	\$0.00	\$0.00	
Compass Bank Interest & Finance Fees	37,240.18	33,181.72	
TOTAL OTHER EXPENSES	\$37,240.18	\$33,181.72	
TOTAL OTHER INCOME & EXPENSE	\$8,207.73	-\$32,595.74	
NET INCOME	\$53,358.44	-\$22,443.95	

1. C/Y Board of Directors includes Legal Fees of \$6,547.50, Litigation Legal Fees of \$9,573.11 , Board Expenses and Public Official Insurance.

Pine-Strawberry WID
Standard Financial Report
PSWID - 08/01/2019 to 08/31/2019
16.67% of the fiscal year has expired

	August Actual	2020 YTD Actual	2020 Budget	Budget Remaining
Income or Expense				
Income From Operations:				
Operating income				
Water Fees				
50201 Water Base Fees	135,250.67	206,908.25	1,686,064.00	1,479,155.75
50201A Excess Gallon Fees-Tier 1	9,063.27	12,678.19	84,237.41	71,559.22
50201B Excess Gallon Fees-Tier 2	11,157.02	14,141.77	66,654.43	52,512.66
50201C Excess Gallon Fees-Tier 3	17,369.20	21,046.65	76,713.90	55,667.25
50201D Excess Gallon Fees-Tier 4	31,862.44	38,883.40	162,330.26	123,446.86
Total Water Fees	204,702.60	293,658.26	2,076,000.00	1,782,341.74
Property Tax				
50300 Property Tax Levy	346.19	2,336.51	0.00	(2,336.51)
Total Property Tax	346.19	2,336.51	0.00	(2,336.51)
Other Water Fees				
50200A Other Water Fees - Other	0.00	0.00	2,151.80	2,151.80
50202 Establishment Fee-Water	900.00	1,950.00	13,200.00	11,250.00
50203 Meter Installation	1,200.00	1,200.00	21,120.00	19,920.00
50204 Turn H2O OFF/ON Cust Request	0.00	50.00	0.00	(50.00)
50205 Re-Establishment	643.72	643.72	1,329.90	686.18
50207 Reconnection Fee	50.00	327.50	198.00	(129.50)
50208 Meter Re-Installation	0.00	0.00	594.00	594.00
50209 Impact Fee Income	2,000.00	2,000.00	34,320.00	32,320.00
Total Other Water Fees	4,793.72	6,171.22	72,913.70	66,742.48
Miscellaneous Fees				
50101 Late Fees	951.27	2,523.79	17,466.66	14,942.87
50102 NSF Checks	30.00	120.00	1,386.00	1,266.00
50103 Other Fees	0.00	0.00	233.64	233.64
Total Miscellaneous Fees	981.27	2,643.79	19,086.30	16,442.51
Total Operating income	210,823.78	304,809.78	2,168,000.00	1,863,190.22
Operating expense				
Administration				
Other Admin Expenses				
60003.1 Admin Other - Bank Charges	662.65	3,419.76	11,006.20	7,586.44
60003.2 Admin Other - Insurance General	3,494.30	6,988.60	18,946.40	11,957.80
60003.3 Admin Other - Postage-General (Not Billings)	0.00	167.75	2,338.53	2,170.78
60003.4 Admin Other - Dues and Subscriptions	0.00	0.00	613.60	613.60
60003.5 Admin Other - Travel/Mail Admin - Other	65.82	188.20	1,149.30	961.10
60003.6 Admin Other - Supplies/Printing-Admin	66.27	776.55	5,769.87	4,993.32
60003.7 Admin Other - Special Event Supplies/Expenses	0.00	0.00	501.82	501.82
60003.8 Admin Other - SIMPLE Retirement Plan Fees	0.00	0.00	66.00	66.00
Total Other Admin Expenses	4,289.04	11,540.86	40,391.72	28,850.86
Outside Source Fees				
60002.1 Outside Source - On Line Billing Portal	835.00	1,751.16	18,920.34	17,169.18
60002.3 Outside Source - Merchant Credit Card Fees	1,061.44	1,935.09	17,380.10	15,445.01
60002.6 Outside Source - Drug Testing-StatClinix	50.00	75.00	442.20	367.20
60002.8 Outside Source - Mailings-Customer Billings	1,180.22	3,091.58	26,120.93	23,029.35
60002.92 Outside Source - Web/Adv - Public Notices	37.78	37.78	722.38	684.60
60002.94 Outside Source - Web/Adv - Website Maintenance	600.00	1,440.00	8,380.68	6,940.68
60002.95 Outside Source - Web/Adv - Advertisements	0.00	0.00	1,112.10	1,112.10
60002.97 Outside Source - Web/Adv - Election Expenses	0.00	0.00	234.51	234.51
Total Outside Source Fees	3,764.44	8,330.61	73,313.24	64,982.63
Administration Office Expenses				
60001.1 Admin Office - Building Lease	1,200.00	2,400.00	14,400.00	12,000.00
60001.2 Admin Office - Electric, Propane & Water-Admin.	308.51	585.48	4,358.19	3,772.71
60001.3 Admin Office - Small Equipment / Furniture	0.00	(119.57)	985.00	1,104.57
60001.41 Admin Office - Telephone/Ans. Serv./Internet	956.73	2,471.97	12,699.00	10,227.03
60001.5 Admin Office - Janitorial/Trash & Security Bldg	48.55	247.55	3,261.14	3,013.59
60001.6 Admin Office - Equipment Rental-Adm	214.91	429.82	2,953.58	2,523.76
60001.7 Admin Office - Equipment Repairs/Maint. Adm.	0.00	75.00	0.00	(75.00)
60001.8 Admin Office - Computer/Software/IT Expenses	703.33	3,906.66	27,665.63	23,758.97
Total Administration Office Expenses	3,432.03	9,996.91	66,322.54	56,325.63
Admin Employer Burden				

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6009A Admin - Employment Taxes-SS	1,087.09	2,171.26	13,014.53	10,843.27
6009B Admin - Employment Taxes-Med	254.24	507.80	3,043.74	2,535.94
6009C Admin - Employment Taxes-FUTA	0.00	0.00	268.00	268.00
6009D Admin - Employment Taxes-SUTA	0.00	0.00	1,771.82	1,771.82
6009E Admin - Workmens Comp Insurance	68.19	136.38	1,439.14	1,302.76
6009F Admin - Employee Insurances Burden	2,522.82	5,045.64	29,900.35	24,854.71
6009G Admin - Payroll Processing Fees/ADP	508.03	830.41	5,109.94	4,279.53
6009H Admin - Retirement Burden-Admin	449.75	898.17	5,590.91	4,692.74
6009I Admin - HSA Burden-Admin	233.36	466.72	2,156.25	1,689.53
Total Admin Employer Burden	5,123.48	10,056.38	62,294.68	52,238.30
Administrative Labor				
60004.1 Admin Labor - District Manager	9,038.46	15,171.70	111,493.44	96,321.74
60004.4 Admin Labor - C S Rep 1	2,403.75	4,037.67	23,554.98	19,517.31
60004.6 Admin Labor - CS Rep 2	2,754.00	4,608.82	32,387.88	27,779.06
60004.7 Admin Labor - Accountant	3,760.00	6,330.31	49,448.52	43,118.21
6009K Admin Labor - OT Expense	256.89	411.21	793.00	381.79
Total Administrative Labor	18,213.10	30,559.71	217,677.82	187,118.11
Total Administration	34,822.09	70,484.47	460,000.00	389,515.53
Board of Directors				
70001 Board - Accountant Fees-Audit	0.00	0.00	25,000.00	25,000.00
70002 Board - Elections	0.00	0.00	2,000.00	2,000.00
70003 Board - Ins. Public Official Liability	368.83	737.66	4,869.00	4,131.34
70004.1 Board - Litigation Expenses	5,995.61	9,573.11	50,000.00	40,426.89
70004.2 Board - Legal Fees - B of D General	5,580.00	6,547.50	37,731.00	31,183.50
70005 Board - Public Communications & Ads Run	20.00	316.86	5,000.00	4,683.14
70006 Board - Supplies - B of D	0.00	0.00	100.00	100.00
70008 Board - Travel and Meals - B of D	0.00	0.00	300.00	300.00
70012 Board - Website-Updates & Postings	0.00	37.78	0.00	(37.78)
Total Board of Directors	11,964.44	17,212.91	125,000.00	107,787.09
Operations				
Professional Services				
80008.1 Ops Prof Svc - Survey Costs	0.00	1,521.00	9,000.00	7,479.00
80008.2 Ops Prof Svc - Maintenance Connection	597.00	1,194.00	7,200.00	6,006.00
80008.3 Ops Prof Svc - Plumber Service	0.00	0.00	881.00	881.00
80008.4 Ops Prof Svc - Blue Stake Service Water	46.09	92.18	398.00	305.82
80008.5 Ops Prof Svc - Operator of Record	500.00	1,000.00	6,000.00	5,000.00
80008.6 Ops Prof Svc - Generator Maintenance	0.00	0.00	3,613.00	3,613.00
80008.7 Ops Prof Svc- Engineering	0.00	437.50	1,000.00	562.50
80008.8 Ops Prof Svc - Electrical Work	0.00	0.00	3,140.00	3,140.00
80008.9 Ops Prof Svc - Consulting	5,600.00	8,175.00	7,877.00	(298.00)
Total Professional Services	6,743.09	12,419.68	39,109.00	26,689.32
Field Expenses				
80040.1 Field Exp - Storage Unit	50.00	100.00	660.00	560.00
80040.2 Field Exp - Equipment Rental-Field	0.00	0.00	5,916.00	5,916.00
80040.3 Field Exp - Tools/Field Expense	651.88	2,539.39	44,831.00	42,291.61
80040.4 Field Exp - Water/Supplies for Outages	0.00	45.04	357.00	311.96
80040.5 Field Exp - Landscape/Firewise	0.00	0.00	200.00	200.00
80040.6 Field Equipment	0.00	890.11	50,000.00	49,109.89
Total Field Expenses	701.88	3,574.54	101,964.00	98,389.46
Field Office Expenses				
80037.1 Field Office - Phone/Electric	772.83	1,559.84	8,452.00	6,892.16
80037.10 Field Office - Repairs & Maintenance	0.00	676.06	1,000.00	323.94
80037.2 Field Office - Water/Ice	69.19	133.35	840.00	706.65
80037.3 Field Office - Supplies	86.65	282.97	1,500.00	1,217.03
80037.4 Field Office - Janitorial/Trash	157.76	318.06	4,440.00	4,121.94
80037.6 Field Office - Building Maintenance	0.00	0.00	413.00	413.00
80037.7 Field Office - Cell Phones & Communications	420.91	837.48	5,500.00	4,662.52
80037.8 Field Office - Mileage/Meals/Gear	254.07	293.58	2,866.00	2,572.42
80037.9 Field Office - Copy Machine	202.77	405.54	2,499.00	2,093.46
80037A Certification/Related Expenses	94.94	94.94	1,408.00	1,313.06
Total Field Office Expenses	2,059.12	4,601.82	28,918.00	24,316.18
Field Vehicle & Equipment Costs				

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80036.1 Autos & Eqpt - Fuel Expense	1,525.89	3,267.86	22,573.00	19,305.14
80036.2 Autos & Eqpt - Maintain & Repair	0.00	0.00	1,000.00	1,000.00
80036.20 Autos & Equip- Maint- Mini Ex	107.18	107.18	500.00	392.82
80036.202 Autos & Eqpt- Maint - Tilt Trailer	0.00	282.37	500.00	217.63
80036.21 Autos & Eqpt - Maint - Back Hoe	0.00	0.00	4,052.88	4,052.88
80036.22 Autos & Eqpt - Maint - 2002 F-350 VIN 8114	0.00	0.00	1,681.00	1,681.00
80036.23 Autos & Eqpt - Maint - 2018 F-350 VIN 5957	385.84	385.84	600.00	214.16
80036.24 Autos & Eqpt - Maint - 2018 F-150 VIN 7745	154.18	154.18	600.00	445.82
80036.25 Autos & Eqpt - Maint - 2002 F-350 VIN 3879	9.99	9.99	1,500.00	1,490.01
80036.26 Autos & Eqpt - Maint - 2009 Silverado VIN 5055	0.00	83.69	3,500.00	3,416.31
80036.27 Autos & Eqpt - Maint - 2007 Silverado VIN 7728	176.64	206.32	1,387.00	1,180.68
80036.28 Autos & Eqpt - Maint - 2005 Silverado VIN3914	0.00	0.00	1,443.12	1,443.12
80036.3 Autos & Eqpt - Insurance Fees	871.00	1,742.00	10,519.00	8,777.00
80036.4 Autos & Eqpt - License Fees	0.00	105.08	666.00	560.92
Total Field Vehicle & Equipment Costs	3,230.72	6,344.51	50,522.00	44,177.49
Wells, Tanks, Infrastructure				
Water Share All				
80007.1 Water Share - Agreements	1,933.29	3,480.07	32,000.00	28,519.93
80007.2 Water Share - Electricity	758.29	1,640.72	22,125.00	20,484.28
80007.3 Water Share - Improvements	0.00	0.00	2,958.00	2,958.00
Total Water Share All	2,691.58	5,120.79	57,083.00	51,962.21
Well Expense All				
80004.1 Well - Parts	0.00	0.00	1,636.00	1,636.00
80004.4 Well - Shipping Expense/H2O Samples	0.00	18.00	444.00	426.00
80004.5 Well - Chemicals/Supplies Water	324.00	540.00	2,903.00	2,363.00
Total Well Expense All	324.00	558.00	4,983.00	4,425.00
Environmental				
80005.1 Environ - Testing Lab/Regulatory Fees H2O	0.00	0.00	7,554.00	7,554.00
80005.2 Environ - Licenses/Permits/Fees	0.00	0.00	12,399.00	12,399.00
Total Environmental	0.00	0.00	19,953.00	19,953.00
Infrastructure All				
80002.1 Infrastructure - Asphalt-Landscape Repairs	6,632.22	8,357.61	50,511.13	42,153.52
80002.2 Infrastructure - Meters & Meter Related Expenses	0.00	0.00	17,855.24	17,855.24
80002.3 Infrastructure - Pumps & More	0.00	682.60	21,901.97	21,219.37
80002.5 Infrastructure - Hydrant Expenses	0.00	0.00	612.00	612.00
80002.6 Infrastructure - Pipe	0.00	0.00	34,119.66	34,119.66
Total Infrastructure All	6,632.22	9,040.21	125,000.00	115,959.79
Tanks All				
80003.2 Tanks - Level Monitoring	0.00	145.00	4,097.00	3,952.00
80003.3 Tanks - Telephones-Tank Levels/Pumps	394.63	789.26	5,209.00	4,419.74
80003.4 Tanks - Monitoring Equipment	0.00	1,182.78	1,200.00	17.22
Total Tanks All	394.63	2,117.04	10,506.00	8,388.96
Other				
80001.1 Wells-Tanks-Booster:Electricity Wells	9,149.61	19,272.54	75,000.00	55,727.46
80001.2 Wells-Tanks-Boosters: Propane	319.80	319.80	1,375.00	1,055.20
80001.3 Wells-Tanks-Boosters: Parts	9,980.51	24,157.52	85,000.00	60,842.48
Total Other	19,449.92	43,749.86	161,375.00	117,625.14
Total Wells, Tanks, Infrastructure	29,492.35	60,585.90	378,900.00	318,314.10
Field Labor & Burden				
Field Labor				
80010.02 Field - Utility Worker 2	3,190.00	5,424.28	41,600.00	36,175.72
80010.03 Field - Utility Worker 3	4,075.00	6,789.28	52,000.00	45,210.72
80010.06 Field - Utility Worker 6	2,648.00	4,453.14	43,280.00	38,826.86
80010.09 Field - Utility Worker 9	3,260.00	5,470.71	41,600.00	36,129.29
80010.10 Field - OT Expense	2,672.25	4,595.19	50,218.00	45,622.81
80010.12 Field - Utility Worker 12	0.00	0.00	39,120.00	39,120.00
80010.13 Field - Utility Worker 13	2,338.00	3,898.00	34,120.00	30,222.00
80010.14 Field - Utility Worker 14	1,008.00	1,008.00	0.00	(1,008.00)
80010.20 Contract Labor	0.00	0.00	296.00	296.00
Total Field Labor	19,191.25	31,638.60	302,234.00	270,595.40
Field Employer Burden				

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80009A Field - Employment Taxes-SS	1,135.86	2,195.49	23,895.00	21,699.51
80009B Field - Employment Taxes-Med	265.65	513.46	4,919.00	4,405.54
80009C Field - Employment Taxes-FUTA	6.05	8.19	1,057.00	1,048.81
80009D Field - Employment Taxes-SUTA	19.86	26.89	10,235.00	10,208.11
80009E Field - Workmens Comp Insurance	808.24	1,616.48	10,690.00	9,073.52
80009F Field - Employer Insurance Burdens	3,230.23	6,460.46	66,846.00	60,385.54
80009H Field - Retirement Burden	100.00	200.00	1,543.00	1,343.00
80009I Field - HSA Burden	291.70	583.40	3,581.00	2,997.60
Total Field Employer Burden	5,857.59	11,604.37	122,766.00	111,161.63
Total Field Labor & Burden	25,048.84	43,242.97	425,000.00	381,757.03
Total Operations	67,276.00	130,769.42	1,024,413.00	893,643.58
Depreciation Expense				
Depreciation Expense-Operations				
80050 Depreciation Expense-Operations	34,645.42	69,304.25	0.00	(69,304.25)
Total Depreciation Expense-Operations	34,645.42	69,304.25	0.00	(69,304.25)
Depreciation Expense-Admin				
60030 Depreciation Expense-Admin	823.55	1,647.10	0.00	(1,647.10)
60030A Amortized Deferred Acq Charges	2,619.92	5,239.84	0.00	(5,239.84)
Total Depreciation Expense-Admin	3,443.47	6,886.94	0.00	(6,886.94)
Total Depreciation Expense	38,088.89	76,191.19	0.00	(76,191.19)
Total Operating expense	152,151.42	294,657.99	1,609,413.00	1,314,755.01
Total Income From Operations:	58,672.36	10,151.79	558,587.00	548,435.21
Non-Operating Items:				
Non-operating income				
50401 Accounting Credit	123.83	239.00	0.00	(239.00)
50403 Interest-Property Taxes	297.01	346.98	0.00	(346.98)
Total Non-operating income	420.84	585.98	0.00	(585.98)
Non-operating expense				
10106 Compass Interest & Financing Fees	16,590.86	33,181.72	0.00	(33,181.72)
Total Non-operating expense	16,590.86	33,181.72	0.00	(33,181.72)
Total Non-Operating Items:	(16,170.02)	(32,595.74)	0.00	32,595.74
Total Income or Expense	42,502.34	(22,443.95)	558,587.00	581,030.95