

# **Pine-Strawberry Water Improvement District**

## **Treasurer's Report**

**For**

**February 15, 2018 Board Meeting**

The following reports are provided with financial information through January 31, 2018

- **Balance Sheet (1 Page)**
- **Profit & Loss Statement (1 Page)**
- **Cash Position (1 Page)**
- **Credit Card Activity Report (1 Page)**
- **Budget vs Actual (1 Page)**
- **Capital Projects (1 Page)**
- **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)**
- **Bank Transaction Detail Report (2 Pages)**

**PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT  
COMPARATIVE BALANCE SHEET - ACCRUAL BASIS  
FOR THE SEVEN MONTHS ENDED JANUARY 31, 2017 AND 2018**

ASSETS	1/31/2017	1/31/2018
<b>Current Assets</b>		
Cash in Bank - BBVA Compass Revenue Fund (Operations)	\$572,962.67	\$517,993.42
Cash in Bank - BBVA Compass Restricted Customer Deposits	179,039.72	195,936.38
Cash in Bank - BBVA Compass Impact Fee Account	22,056.98	38,056.98
Cash in Bank - BBVA Compass Maintenance Reserve Fund	250,000.00	250,000.00
Cash in Bank - Chase Bank Gila County Warrant Account	74,729.17	160,260.61
Petty Cash and Cash Drawer	600.00	600.00
<b>Total Checking and Cash</b>	<b>\$1,099,388.54</b>	<b>\$1,162,847.39</b>
<b>Accounts Receivable</b>		
Accounts Receivable - PSWID - Less Allowance for Bad Debts	\$231,449.82	\$98,399.61
Property Tax Receivable-Gila County	0.00	5,314.30
Unbilled Water Fees	0.00	0.00
<b>Total Accounts Receivable</b>	<b>\$231,449.82</b>	<b>\$103,713.91</b>
<b>Total Current Assets</b>	<b>\$1,330,838.36</b>	<b>\$1,266,561.30</b>
<b>Fixed Assets</b>		
Inventory - Parts in Warehouse	\$45,485.14	\$87,656.75
Infrastructure, Land & Buildings Acquired BUI	2,115,583.77	2,115,583.77
Infrastructure, Land & Buildings After Purchase	3,335,131.93	3,708,337.51
Less: Accumulated Depreciation	-2,300,067.06	-2,403,896.54
	3,150,648.64	3,420,024.74
Construction in Progress	150,206.32	187,421.75
<b>Total Fixed Assets</b>	<b>\$3,346,340.10</b>	<b>\$3,695,103.24</b>
<b>Other Assets</b>		
Acquired Costs - Excess Goodwill-Net of Amortization	\$1,037,479.00	\$987,700.56
Prepaid Contract Services and Expenses	102,424.40	61,998.16
Security Deposit - Admin Building Lease	699.60	699.60
<b>Total Other Assets</b>	<b>\$1,140,603.00</b>	<b>\$1,050,398.32</b>
<b>TOTAL ASSETS</b>	<b><u>\$5,817,781.46</u></b>	<b><u>\$6,012,062.86</u></b>
<b>LIABILITIES AND EQUITY</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$11,367.45	\$34,454.54
Accrued Payroll	0.00	\$581.83
Credit Card Payable	0.00	0.00
Sales Tax Payable	18,137.25	10,910.49
Refundable Customer Deposits	178,905.76	195,919.16
Accrued Interest	39,840.00	18,975.88
<b>Total Current Liabilities</b>	<b>\$248,250.46</b>	<b>\$260,841.90</b>
<b>Long Term Liabilities</b>		
BBVA Compass Bank	6,130,074.00	5,539,559.00
<b>TOTAL LIABILITIES</b>	<b>\$6,378,324.46</b>	<b>\$5,800,400.90</b>
<b>EQUITY</b>		
Prior Period Restatement	(691,691.85)	(667,774.43)
Revenues over Expenses 6/30/16 & 6/30/17	(147,941.02)	534,757.72
Net Income	279,089.87	344,678.67
<b>TOTAL EQUITY</b>	<b>(560,543.00)</b>	<b>211,661.96</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>\$5,817,781.46</u></b>	<b><u>\$6,012,062.86</u></b>

**PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT  
COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS  
FOR THE SEVEN MONTHS ENDED JANUARY 31, 2017 AND 2018**

<b>INCOME</b>	<u>1/31/2017</u>	<u>1/31/2018</u>
Revenues		
Water Fees	\$1,183,396.27	\$1,129,746.06
Property Tax Levy	446,784.58	476,006.75
Other Water Fees	19,434.62	26,450.00
Miscellaneous Fees	2,436.10	10,030.49
<b>TOTAL REVENUE</b>	<b><u>\$1,652,051.57</u></b>	<b><u>\$1,642,233.30</u></b>
 <b>EXPENSES</b>		
Administrative Labor	\$67,183.51	\$121,488.97
Administrative Labor Burden	11,256.14	12,147.54
Administrative Office Expenses	39,249.66	34,718.80
Outside Source Fees	38,672.76	28,907.27
Other Administrative Expenses	36,834.48	33,537.92
<b>ADMINISTRATIVE EXPENSES</b>	<b><u>\$193,196.55</u></b>	<b><u>\$230,800.50</u></b>
 Board of Directors Expense	\$19,430.30	\$81,394.19
Depreciation & Amortization- Administrative	2,350.65	19,070.75
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b><u>\$214,977.50</u></b>	<b><u>\$331,265.44</u></b>
 <b>OPERATIONS EXPENSES</b>		
Contract Services - Field	\$534,595.68	\$441,703.76
Outside Services	130,244.18	21,395.92
Field Labor	0.00	46,663.95
Field Labor Burden	0.00	15,303.20
Existing Sites Wells & Pumps	178,499.89	102,810.48
Field Office Expenses	4,152.13	14,375.42
Field Vehicle & Equipment	5,143.20	11,268.25
Parts Water Structures	1,405.44	15,906.83
<b>OPERATIONS EXPENSES</b>	<b><u>\$854,040.52</u></b>	<b><u>\$669,427.81</u></b>
 Depreciation	179,006.65	165,219.61
<b>TOTAL OPERATIONS EXPENSES</b>	<b><u>\$1,033,047.17</u></b>	<b><u>\$834,647.42</u></b>
 <b>TOTAL EXPENSES</b>	<b><u>\$1,248,024.67</u></b>	<b><u>\$1,165,912.86</u></b>
 <b>NET INCOME</b>	<b><u>\$404,026.90</u></b>	<b><u>\$476,320.44</u></b>
 <b>OTHER INCOME/EXPENSE</b>		
Other Income		
Interest, Accounting Credit & Other	\$1,258.11	\$1,156.78
<b>TOTAL OTHER INCOME</b>	<b><u>\$1,258.11</u></b>	<b><u>\$1,156.78</u></b>
 Other Expenses	\$4,120.57	\$0.00
Interest Charges	122,074.57	132,798.55
<b>TOTAL OTHER EXPENSES</b>	<b><u>\$126,195.14</u></b>	<b><u>\$132,798.55</u></b>
 <b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b><u>-\$124,937.03</u></b>	<b><u>-\$131,641.77</u></b>
 <b>NET INCOME</b>	<b><u>\$279,089.87</u></b>	<b><u>\$344,678.67</u></b>

**Pine-Strawberry Water Improvement District**  
**Cash Position as of January 31, 2018 - 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- 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	
July	\$120,821	\$347,935	(\$227,114)	\$462,425	
August	\$185,887	\$160,370	\$25,517	\$487,942	
September	\$296,476	\$251,348	\$45,128	\$533,070	
October	\$455,339	\$361,136	\$94,203	\$627,273	
November	\$246,177	\$208,303	\$37,874	\$665,147	
December	\$306,038	\$226,688	\$79,350	\$744,497	
January	\$112,037	\$250,704	(\$138,667)	\$605,830	1
February					
March					
April					
May					
June					
<b>YTD 2017/2018</b>	<b>\$1,722,775</b>	<b>\$1,806,484</b>	<b>(\$83,709)</b>	<b>\$605,830</b>	

**Bank Account Presentation**

<u>Reconciled Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$650,795.16	\$517,993.42	
Chase Bank - Warrant Account	\$129,123.34	\$160,260.61	
Compass Bank - Impact Fees	\$36,056.98	\$38,056.98	
<b>Non-Restricted Account Balances</b>	<b>\$815,975.48</b>	<b>\$716,311.01</b>	<b>2</b>
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$194,144.78	\$195,936.38	
<b>Restricted Account Balances</b>	<b>\$444,144.78</b>	<b>\$445,936.38</b>	
<b>Total Reconciled Balances</b>	<b>\$1,260,120.26</b>	<b>\$1,162,247.39</b>	
<u>Bank Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$678,665.28	\$530,213.22	
Chase Bank - Warrant Account	\$129,123.34	\$160,260.61	
Compass Bank - Impact Fees	\$36,056.98	\$38,056.98	
<b>Non-Restricted Account Balances</b>	<b>\$843,845.60</b>	<b>\$728,530.81</b>	<b>2</b>
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$195,030.54	\$196,474.73	
<b>Restricted Account Balances</b>	<b>\$445,030.54</b>	<b>\$446,474.73</b>	
<b>Total Statement Balances</b>	<b>\$1,288,876.14</b>	<b>\$1,175,005.54</b>	

**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 2017.

**Pine-Strawberry Water Improvement District**  
Fiscal Year Credit Card Activity as of January 31, 2018

Compass Bank Credit Card Account	Date	Item #	For	Authorized By	Current Charges	Payments	Ending
AZ MVD	7/25/2017		License Fee	GS		\$66.11	\$66.11
USPS - Certified Mail to Residents	8/18/2017		Certified	GS	\$131.80		\$197.91
Payson Roundup	8/30/2017		Subscription	GS	\$50.40		\$248.31
CBI Nitro PDF	8/31/2017		Software	GS	\$21.31		\$269.62
CBI Nitro PDF	8/31/2017		Software	GS	\$170.55		\$440.17
<b>Balance 8/31/2017</b>							<b>\$440.17</b>
Payment	9/1/2017					\$66.11	\$374.06
JVM Tech & Trans Fee	9/1/2017		Software	GS	\$72.10		\$446.16
<b>Balance 9/01/17</b>							<b>\$446.16</b>
Dally Courier	9/21/2017		Employment Ads	GS	\$424.42		\$424.42
E-Pay Visa	9/22/2017		Payment			-\$446.16	\$424.42
Amazon.com	9/25/2017		Robert's Rules	GS	\$7.41		\$431.83
Amazon.com	9/25/2017		Robert's Rules	GS	\$20.47		\$452.30
<b>Balance 9/25/17</b>							<b>\$452.30</b>
AZ Motor Vehicle	10/16/2017		Registration	GS	\$77.76		\$77.76
AZ Motor Vehicle	10/16/2017		Registration	GS	\$84.76		\$162.52
AZ Motor Vehicle	10/16/2017		Registration	GS	\$86.98		\$249.50
AZ Motor Vehicle	10/16/2017		Registration	GS	\$143.85		\$393.35
E-Pay Visa	9/22/2017		Payment			\$452.30	\$393.35
TCC Verizon	10/26/2017		Employee Phones	GS	\$471.93		\$865.28
TCC Verizon	10/26/2017		Employee Phones	GS	\$20.92		\$886.20
<b>Balance 10/26/17</b>							<b>\$886.20</b>
Campaigner formerly Mailer Mailer	11/7/2017		Annual Subscription	GS	\$239.40		\$1,125.60
Summit Sign/Safety	11/7/2017		Jackets/Vests/Hard Hats	GS	\$324.53		\$1,450.13
<b>Balance 11/13/17</b>							<b>\$1,450.13</b>
E-Pay Transfer	11/20/2017					\$1,450.13	\$0.00
Working Persons Store	11/28/2017		5 Pairs Rubber Boots		\$475.00		\$475.00
Summit Sign & Safety	12/11/2017		Safety Equipment	GS	\$37.82		\$512.82
Microsoft Store	12/11/2017		Software	GS	\$106.59		\$619.41
Carquest Auto Parts	12/12/2017		Parts	GS	\$36.15		\$655.56
E-Pay Transfer	12/21/2017					\$619.41	\$36.15
American Water Works	12/31/2017		Dues & Subscriptions	GS	\$230.00		\$266.15
<b>Balance 12/31/17</b>							<b>\$266.15</b>
Amazon Marketplace	1/4/2018		Wall Calendars	GS	\$68.06		\$334.21
Amazon Marketplace	1/4/2018		Samsung Tab 4-Meter Reading	GS	\$145.49		\$479.70
Amazon Marketplace	1/8/2018		Office Supplies	GS	\$11.72		\$491.42
Amazon Marketplace	1/8/2018		Jackhammer	GS	\$1,046.53		\$1,537.95
Amazon Marketplace	1/8/2018		Office Supplies	GS	\$119.80		\$1,657.75
Chapman Chevrolet	1/10/2018		Truck Service Agreement	GS	\$775.00		\$2,432.75
Amazon Marketplace	1/18/2018		Business Card Holders	GS	\$17.98		\$2,450.73
E-Pay Transfer	1/23/2018					\$2,432.75	\$17.98
Grainger	1/29/2018		Tools for Field	GS	\$529.83		\$547.81
Amazon Marketplace	1/30/2018		Work Gloves	GS	\$34.02		\$581.83
<b>Balance 1/31/18</b>							<b>\$581.83</b>

*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 17/18	Final Revised FY 17/18	Fiscal Year to Date Thru 1/31/2018			Notes:
			Budget	Actual	Surplus/Shortfall	
Cash Carry Forward - Reserve Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$0	
Capital Project Carry Forward	\$200,000	\$139,539	\$139,539	\$139,539	\$0	1
Debt Repayment Carry Forward	\$300,000	\$300,000	\$300,000	\$300,000	\$0	
<b>SUBTOTAL: CARRY OVER</b>	<b>\$750,000</b>	<b>\$689,539</b>	<b>\$689,539</b>	<b>\$689,539</b>	<b>\$0</b>	
Property Tax Levies	\$728,000	\$727,601	\$424,434	\$476,456	\$52,022	5
Customer Sales	\$2,025,000	\$2,025,000	\$1,181,250	\$1,129,746	(\$51,504)	5
Miscellaneous Revenues	\$50,000	\$60,860	\$35,502	\$36,481	\$979	
Potential Grants/Non-Revenue Funds	\$950,000	\$1,000,000	\$0	\$0	\$0	
Sales Tax on Revenues	\$134,000	\$134,000	\$78,167	\$80,093	\$1,926	
<b>SUBTOTAL: CASH IN FLOWS</b>	<b>\$3,887,000</b>	<b>\$3,947,461</b>	<b>\$1,719,353</b>	<b>\$1,722,776</b>	<b>\$3,423</b>	
<b>TOTAL REVENUE</b>	<b>\$4,637,000</b>	<b>\$4,637,000</b>	<b>\$2,408,892</b>	<b>\$2,412,315</b>	<b>\$3,423</b>	
<b>Expenses (Cash Out)</b>						
Contract Services-Labor	\$765,000	\$411,993	\$411,993	\$411,993	\$0	
Contract Services-Materials	\$135,500	\$135,500	\$79,042	\$26,020	(\$53,022)	
Contract Services-Chemicals	\$10,000	\$10,000	\$5,833	\$18	(\$5,815)	
Contract Services-Fuels	\$14,500	\$14,500	\$8,458	\$3,673	(\$4,785)	
<b>SUBTOTAL: CONTRACT SERVICES EXPENSES</b>	<b>\$925,000</b>	<b>\$571,993</b>	<b>\$505,326</b>	<b>\$441,704</b>	<b>(\$63,622)</b>	
Operations	\$230,000	\$492,500	\$287,292	\$193,359	(\$93,933)	
Admin	\$450,000	\$500,000	\$291,667	\$230,801	(\$60,866)	
Board (legal Fees and Advertising)	\$50,000	\$50,000	\$29,167	\$81,394	\$52,227	
Capital project/Repair	\$468,000	\$458,507	\$267,462	\$74,562	(\$192,900)	2
Infrastructure Repairs	\$90,000	\$90,000	\$52,500	\$34,365	(\$18,135)	
Additional Potential Grants/Non-Revenue Funds	\$950,000	\$1,000,000	\$0	\$0	\$0	
Deferred Debt Service	\$300,000	\$300,000	\$300,000	\$300,000	\$0	
Debt Service/Loans (Qtrly Payment)	\$790,000	\$790,000	\$460,833	\$370,207	(\$90,626)	3
Sales Tax on Revenues	\$134,000	\$134,000	\$78,167	\$80,093	\$1,926	
<b>SUBTOTAL: OPERATIONS &amp; CAPITAL EXPENSES</b>	<b>\$3,462,000</b>	<b>\$3,815,007</b>	<b>\$1,767,088</b>	<b>\$1,364,781</b>	<b>(\$402,307)</b>	
<b>TOTAL EXPENSES</b>	<b>\$4,387,000</b>	<b>\$4,387,000</b>	<b>\$2,272,414</b>	<b>\$1,806,485</b>	<b>(\$465,929)</b>	
Cash Carry Forward - Reserve Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$0	
	\$250,000	\$250,000	\$250,000	\$250,000	\$0	
<b>TOTAL EXPENSES INCLUDING RESERVES</b>	<b>\$4,637,000</b>	<b>\$4,637,000</b>	<b>\$2,522,414</b>	<b>\$2,056,485</b>	<b>(\$465,929)</b>	
<b>Net Operating Surplus (Shortfall) as of 01/31/2018</b>					\$469,352	4
<b>Net Cash Position at Month End</b>				\$605,830		

1. Capital projects carryforward to FY 2017-2018
2. Capital projects 2018 on hold per DM
3. Debt service under budget as payments are due quarterly and anticipated additional principal payment is in budget
4. Overall income and expenses are more or less than anticipated for year to date
5. All property tax levies, excess water and base fees collected from the rate changes effective July 1, 2016 are allocated to pay

**PSWID FY 2017/18 Capital Projects Report**

YTD Thru January 2018

Completed  
Construction  
Engineering

	Approved FY18 CIP Program Budget	CIP Program Budget Changes	Revised 2018 CIP Program Budget	PRIOR YEAR 17 WIP	Adjusted FY18 CIP Program Budget	FY18 Costs to Date	Current FY18 CIP Commitment	Notes
<b>FY 16/17 Capital Projects Carryover to 17/18</b>								
Liquid Chlorination at 12 wells - CH2M Work	\$18,000	\$31,793	\$49,793	\$45,121	\$4,672	\$0	\$4,672	
Liquid Chlorination costs from rebates/ables - CH2M Work	\$12,900	\$10,232	\$10,232	\$10,232	\$0	\$0	\$0	
Strawberry View #1 Tank Repl - Engineering	\$25,000	\$4,000	\$16,900	\$15,336	\$1,564	\$1,564	\$0	
Milk Ranch Well Exploration Phase 1	\$21,230	-\$15,671	\$9,329	\$9,329	\$0	\$0	\$0	
Circle Drive Water Line Replacement - Engineering	\$2,000	\$998	\$22,228	\$22,228	\$0	\$0	\$0	
Magnolia/Ralls- Engineering	\$15,000	\$3,046	\$5,046	\$5,046	\$0	\$0	\$0	
Magnolia/Ralls- CM2H Costs for materials	\$150,000	\$3,709	\$3,709	\$3,709	\$0	\$0	\$0	
Strawberry View 1 - Phase 2	\$0	\$0	\$15,000	\$0	\$15,000	\$15,000	\$0	1
Strawberry Ranch 3	\$0	(\$50,000)	\$100,000	\$0	\$100,000	\$0	\$100,000	
Strawberry Hollow 3 - Well Cleaning/Treatment/bail & CH2M	\$0	\$17,456	\$17,456	\$0	\$17,456	\$14,800	\$2,656	
Strawberry Hollow 3 - CMH2 Costs for materials	\$0	\$2,707	\$2,707	\$1,860	\$847	\$0	\$847	
<b>CIP Carryover to FY 2018</b>	<b>\$244,130</b>	<b>\$8,270</b>	<b>\$252,400</b>	<b>\$112,861</b>	<b>\$139,539</b>	<b>\$31,364</b>	<b>\$108,175</b>	
<b>Strawberry Ranch 3 - Reallocated funds to 2018 CIP</b>	<b>(\$100,000)</b>	<b>\$0</b>	<b>(\$100,000)</b>	<b>\$0</b>	<b>(\$100,000)</b>	<b>\$0</b>	<b>(\$100,000)</b>	<b>1</b>
<b>Revised CIP Carryover to FY 2018</b>	<b>\$144,130</b>	<b>\$8,270</b>	<b>\$152,400</b>	<b>\$112,861</b>	<b>\$39,539</b>	<b>\$31,364</b>	<b>\$8,175</b>	
<b>CONTINUED 2017 &amp; NEW CIP PROJECTS FY 2018</b>								
EPS General Engineering	\$10,000	(\$5,000)	\$5,000	\$0	\$5,000	\$1,969	\$3,031	2
Milk Ranch Well Reduced Pumping Rate Testing	\$12,000	(6,000)	\$6,000	\$0	\$6,000	\$7,493	(\$1,493)	3
Magnolia /Ralls WM & VFD Installation	\$32,000	0	\$32,000	\$0	\$32,000	\$7,254	\$24,746	
Circle Drive Water Line Replacement - 2,745' 3"	\$270,000	(62,532)	\$207,468	\$0	\$207,468	\$4,025	\$203,443	4&5
Strawberry View 1 - Tank Replacement Installation	\$135,000	0	\$135,000	\$0	\$135,000	\$537	\$134,463	
Uncommitted Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>FY 17/18 CAPITAL PROJECTS BEFORE GRANTS</b>	<b>\$459,000</b>	<b>(\$73,532)</b>	<b>\$385,468</b>	<b>\$0</b>	<b>\$385,468</b>	<b>\$21,278</b>	<b>\$364,190</b>	
	<b>\$603,130</b>	<b>(\$65,262)</b>	<b>\$537,868</b>	<b>\$112,861</b>	<b>\$425,007</b>	<b>\$52,642</b>	<b>\$372,365</b>	
WIFA Technical Assistance Grant	\$35,000	\$33,500	\$68,500	\$0	\$68,500	\$21,920	\$46,580	5&6
Water/Energy Nexus Grant	\$75,000	\$0	\$75,000	\$0	\$75,000	\$0	\$75,000	6
<b>FY 17/18 CAPITAL PROJECTS INCLUDING GRANTS</b>	<b>\$713,130</b>	<b>(\$31,762)</b>	<b>\$681,368</b>	<b>\$112,861</b>	<b>\$568,507</b>	<b>\$74,562</b>	<b>\$493,945</b>	

1. Reallocate funds from Strawberry Ranch 3 to current year CIP.
2. Reallocate funds from General Engineering.
3. Reallocate funds from Milk Ranch Project - On Hold.
4. Reallocate funds from Circle Drive Project - On Hold.
5. Reallocate funds from Circle Drive Project - For PER
6. Reallocate funds from Circle Drive Project - For PER and include Water/Energy Nexus Grant

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

	Old Rate Structure			Total	New Rate Structure					Total	Increased Revenue
	0-3k 1.75	3k-6k 7.00	6+k 9.00		0-3k 1.75	3k-5k 7.00	5k-10k 10.00	10k+ 15.00			
<b>July</b>											
gallons	1,930,010	2,516,670	6,042,756	10,489,436	1,930,010	1,747,820	2,578,500	4,233,106	10,489,436		
\$\$	3,378	17,617	54,385	75,379	3,377.52	12,234.74	25,785.00	63,496.59	104,893.85	29,514.84	
<b>August</b>											
gallons	2,021,388	1,477,790	2,225,739	5,724,917	2,021,388	1,132,120	1,114,270	1,457,139	5,724,917		
\$\$	3,537.43	10,344.53	20,031.65	33,914	3,537	7,925	11,143	21,857	44,462	10,548.44	
<b>September</b>											
gallons	2,120,391	2,329,510	4,197,813	8,647,714	2,120,391	1,678,970	2,069,805	2,778,548	8,647,714		
\$\$	3,710.68	16,307	37,780	57,798	3,711	11,753	20,698	41,678	77,840	20,042.17	
<b>October</b>											
gallons	1,875,292	1,511,299	2,283,184	5,669,775	1,875,292	1,144,169	1,112,260	1,538,054	5,669,775		
\$\$	3,281.76	10,579.09	20,548.66	34,409.51	3,281.76	8,009.18	11,122.60	23,070.81	45,484.35	11,074.84	
<b>November</b>											
gallons	1,912,325	1,974,665	3,220,591	7,107,581	1,912,325	1,408,035	1,837,600	1,949,621	7,107,581		
\$\$	3,346.57	13,822.66	28,985.32	46,154.54	3,346.57	9,856.25	18,376.00	29,244.32	60,823.13	14,668.59	
<b>December</b>											
gallons	1,868,095	1,419,600	1,651,239	4,938,934	1,868,095	1,044,311	1,114,919	911,609	4,938,934		
\$\$	3,269.17	9,937.20	14,861.15	28,067.52	3,269.17	7,310.18	11,149.19	13,674.14	35,402.67	7,335.15	
<b>January</b>											
gallons	1,824,262	1,519,546	1,790,021	5,133,829	1,824,262	1,142,626	1,170,220	996,721	5,133,829		
\$\$	3,192.46	10,636.82	16,110.19	29,939.47	3,192.46	7,998.38	11,702.20	14,950.82	37,843.86	7,904.39	
<b>February</b>											
gallons											
\$\$											
<b>March</b>											
gallons											
\$\$											
<b>April</b>											
gallons											
\$\$											
<b>May</b>											
gallons											
\$\$											
<b>June</b>											
gallons											
\$\$											
<b>Total Gallons:</b>	11,729,325	12,749,080	21,411,343	47,712,186	13,551,763	9,298,051	10,997,574	13,864,798	47,712,186	0	
<b>Total \$\$</b>	23,715.59	89,243.56	192,702.09	305,661.23	23,715.59	65,086.36	109,975.74	207,971.98	406,749.66	101,088.42	



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

FY18 YTD (July '17 thru Dec '17)

Meter size	5/8	3/4	1	1 1/2	2	3	4	Total
Number of Comm Accts	51	4	15	4	4	-	-	78
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	
<b>OLD Revenue</b>	<b>\$2,167.50</b>	<b>\$170.00</b>	<b>\$872.40</b>	<b>\$251.08</b>	<b>\$401.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>New Revenue</b>	<b>\$3,060.00</b>	<b>\$240.00</b>	<b>\$1,650.00</b>	<b>\$600.00</b>	<b>\$840.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Increased Revenue</b>	<b>\$892.50</b>	<b>\$70.00</b>	<b>\$777.60</b>	<b>\$348.92</b>	<b>\$438.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	
								<b>\$2,527.74</b>
								<b>7 # Months</b>
								<b>\$17,694.18</b>
								<b>YTD Total</b>

**Pine-Strawberry Water Improvement District**  
**Transaction Detail by Account**  
**January 2018**

Type	Date	Num	Name	Memo	Amount
<b>10000 - Operation/Cust Rev Acct-Compass</b>					
Bill Pmt -Check	01/01/2018	5826	EUSI, LLC	Jan 2018 T/O 3	-11,250.00
Bill Pmt -Check	01/01/2018	Auto-...	Pine Strawberry Wa...	Dec 2017 Off...	-64.97
Check	01/01/2018	Auto-...	Support Payment C...	Atlas Case #...	-78.67
Check	01/02/2018	Auto-...	ADP, LLC	Fees 12/29/2...	-130.22
Check	01/02/2018	E-Pay	Arizona Department...	Dec 2017 Sal...	-10,210.45
Check	01/02/2018		Sage Payment Solu...		-4.50
Check	01/02/2018		Compass Bank	Dec 2017 Me...	-706.46
Check	01/03/2018	5827	John Venable	Cust #57209 ...	-24.73
Bill Pmt -Check	01/03/2018	E-Pay	APS	Dec 2017 Ele...	-8,570.25
Check	01/03/2018		Sage Payment Solu...		-6.00
Check	01/03/2018		Sage Payment Solu...		-10.50
Check	01/03/2018		Sage Payment Solu...		-1.50
Check	01/03/2018		Sage Payment Solu...		-10.00
Check	01/03/2018		Sage Payment Solu...		-4.00
Check	01/04/2018		Sage Payment Solu...		-2.50
Bill Pmt -Check	01/05/2018	E-Pay	Invoice Cloud	Dec 2017 On...	-1,211.60
Check	01/05/2018		Sage Payment Solu...		-122.50
Check	01/08/2018		Sage Payment Solu...		-11.00
Check	01/09/2018		Sage Payment Solu...		-2.00
Check	01/10/2018		Sage Payment Solu...		-3.50
Check	01/10/2018		Sage Payment Solu...		-11.50
Check	01/10/2018		Sage Payment Solu...		-2.50
Check	01/11/2018		Sage Payment Solu...		-0.50
Check	01/12/2018	Auto-...	ADP, LLC	01/12/2018 PR	-19,051.72
Check	01/12/2018	5828	Support Payment C...	Atlas Case #...	-78.67
Bill Pmt -Check	01/12/2018	E-Pay	US Bank Voyager F...	Dec 2017 Fuel	-1,065.63
Bill Pmt -Check	01/12/2018	E-Pay	Verizon	Dec17 Inv#9...	-471.24
Check	01/12/2018		Sage Payment Solu...		-132.00
Bill Pmt -Check	01/15/2018	5829	Brown & Brown Law...	Dec 2017 Le...	-1,822.50
Bill Pmt -Check	01/15/2018	5830	Office Supplies 4 P...	Wall Calenda...	-63.55
Bill Pmt -Check	01/15/2018	5831	Waste Matters, Inc.	Accnt #6579...	-98.30
Bill Pmt -Check	01/15/2018	5832	Maintenance Conne...	Inv#46569 \$5...	-1,194.00
Bill Pmt -Check	01/15/2018	5833	Maintenance Conne...	Service Imple...	-3,200.00
Bill Pmt -Check	01/15/2018	5834	EPS Group, Inc.	Mag Ralls P...	-1,440.00
Bill Pmt -Check	01/15/2018	5835	EPS Group, Inc.	StrV1 WO6	-3,600.00
Bill Pmt -Check	01/15/2018	5837	EPS Group, Inc.	Circle Dr WO5	-295.35
Bill Pmt -Check	01/15/2018	5838	EPS Group, Inc.	StrV1 WO6	-295.35
Bill Pmt -Check	01/15/2018	5839	Legend Technical S...	Coliform Sa...	-384.00
Bill Pmt -Check	01/15/2018	5840	Pine Hardware	Dec 2017	-34.86
Bill Pmt -Check	01/15/2018	5841	SmartSystems, Inc	Dec 2017	-2,270.66
Bill Pmt -Check	01/15/2018	5842	Payson Concrete	Sand/Rock K...	-349.59
Bill Pmt -Check	01/15/2018	5843	Little Stinker Septic ...	Field Porta-P...	-144.00
Bill Pmt -Check	01/15/2018	5844	Great American Fin...	Jan 2018 Offi...	-214.91
Bill Pmt -Check	01/15/2018	5845	Steve Mitchell	Feb 2018 Offi...	-1,200.00
Bill Pmt -Check	01/15/2018	5846	PostNet	Dec 2017 Re...	-57.50
Bill Pmt -Check	01/15/2018	5847	Payson Roundup	StrV1 Bid Invi...	-582.40
Bill Pmt -Check	01/15/2018	5848	StatClinix PLC	5 Drug Tests	-125.00
Bill Pmt -Check	01/15/2018	5849	Lewus Electric Co., ...	Chlorine	-313.58
Bill Pmt -Check	01/15/2018	5850	Printing By George	Bus Cards/M...	-474.75
Bill Pmt -Check	01/15/2018	5851	Creative Technologi...	Inv #3591/35...	-1,005.43
Bill Pmt -Check	01/15/2018	5852	Solitude Trails Wat...	Dec 2017 W...	-485.74
Bill Pmt -Check	01/15/2018	5853	Wilkie McKnight	Dec 2017 W...	-818.66
Bill Pmt -Check	01/15/2018	5854	Melissa Day-Johnson	Dec 2017 W...	-896.10
Bill Pmt -Check	01/15/2018	5855	Robert Bloom	Dec 2017 W...	-269.80
Bill Pmt -Check	01/15/2018	5857	Travis Stodghill	Dec 2017 W...	-256.42
Bill Pmt -Check	01/15/2018	E-Pay	Compass Bank	Jan 2018 Loa...	-110,691.44
Bill Pmt -Check	01/15/2018	E-Pay	Century Link	Dec 2017 Ph...	-1,193.25
Bill Pmt -Check	01/15/2018	5836	Compass Bank	Additional Pri...	-75,000.00
Bill Pmt -Check	01/15/2018	5856	Jodee Smith	2 Receipts	-80.91
Bill Pmt -Check	01/15/2018	5858	EPS Group, Inc.	Preliminary E...	-21,920.00
Bill Pmt -Check	01/16/2018	Auto-...	Pine Strawberry Wa...	Field Water	-64.24
Check	01/16/2018		Sage Payment Solu...		-3.50
Check	01/16/2018		Compass Bank	Dec 2017 An...	-645.25
Check	01/17/2018			Sage Rejecte...	-45.31
Check	01/17/2018		Sage Payment Solu...	Rejected Ite...	-15.00
Check	01/17/2018		Sage Payment Solu...		-2.50
Check	01/18/2018		Sage Payment Solu...		-3.50

**Pine-Strawberry Water Improvement District**  
**Transaction Detail by Account**  
**January 2018**

02/08/18

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Check	01/18/2018		Sage Payment Solu...		-6.50
Check	01/18/2018		Sage Payment Solu...		-2.00
Check	01/18/2018		Sage Payment Solu...		-5.50
Check	01/19/2018		Sage Payment Solu...		-21.25
Check	01/19/2018		Sage Payment Solu...		-92.00
Check	01/22/2018			Rejected Item	-45.31
Check	01/22/2018		Sage Payment Solu...	Rejected Ite...	-15.00
Check	01/22/2018		Sage Payment Solu...		-3.00
Bill Pmt -Check	01/23/2018	Auto-...	SuddenLink	01/14/18-02/...	-100.28
Check	01/23/2018	E-Pay	Compass CC 0846	Visa 0846/En...	-2,432.75
Check	01/23/2018		Sage Payment Solu...		-4.00
Check	01/24/2018	Auto-...	ADP, LLC	YE Processin...	-130.65
Check	01/24/2018	5860		VOID:Wifa C...	0.00
Check	01/24/2018		Sage Payment Solu...		-2.50
Check	01/24/2018		Sage Payment Solu...		-8.50
Check	01/24/2018		Sage Payment Solu...		-2.50
Check	01/25/2018		Sage Payment Solu...		-2.50
Check	01/26/2018	Auto-...	ADP, LLC	PR 01/26/2018	-18,625.67
Check	01/26/2018	5859	Support Payment C...	Atlas Case #...	-78.67
Check	01/26/2018	Auto-...	ADP, LLC	01/26/2018 T...	-45.20
Bill Pmt -Check	01/26/2018	E-Pay	Blue Cross Blue Shi...	Feb 2018 He...	-3,486.76
Check	01/26/2018		Sage Payment Solu...		-102.00
Bill Pmt -Check	01/29/2018	E-Pay	Home Depot	Various Rece...	-457.88
Bill Pmt -Check	01/29/2018	Auto-...	Pine Strawberry Wa...	Office Water ...	-64.93
Check	01/29/2018		Sage Payment Solu...		-6.00
Bill Pmt -Check	01/30/2018	E-Pay	Auto Owners Insura...	Workman's C...	-7,435.00
Check	01/30/2018		Sage Payment Solu...		-4.00
Bill Pmt -Check	01/31/2018	5861	Great American Fin...	Jan 2018 Fiel...	-202.77
Bill Pmt -Check	01/31/2018	5862	Walker Security, LLC	Key Pad/201...	-406.17
Bill Pmt -Check	01/31/2018	5863	LevelCon-Micro-De...	Jan 2018 Ta...	-150.00
Bill Pmt -Check	01/31/2018	5865	A Better Connection	Jan 2018 Af...	-183.37
Bill Pmt -Check	01/31/2018	5866	Creative Technologi...	Route Billing...	-802.73
Bill Pmt -Check	01/31/2018	5867	Jodee Smith	6 Receipts	-120.53
Bill Pmt -Check	01/31/2018	5868	Steven Tackett	3 Receipts	-187.21
Bill Pmt -Check	01/31/2018	5869	EPS Group, Inc.	Milk Ranch ...	-615.00
Bill Pmt -Check	01/31/2018	5870	Valley Imaging Solu...	Copies	-11.11
Bill Pmt -Check	01/31/2018	5871	Arizona Blue Stake,...	01/01/2018-1...	-553.09
Bill Pmt -Check	01/31/2018	5864	Jim Baldwin	Reimburse...	-199.34
Check	01/31/2018		Sage Payment Solu...		-3.00
Check	01/31/2018		Sage Payment Solu...		-6.00
Check	01/31/2018		Sage Payment Solu...		-2.00
Total 10000 · Operation/Cust Rev Acct-Compass					-321,419.13
<b>10003 · Restricted Cust. Sec Dep-Compass</b>					
Check	01/03/2018	1731	Diann Bustamante	Cust #A7207...	-111.49
Check	01/03/2018	1732	Berry or Pat Yellen	Cust #A7163...	-104.34
Check	01/04/2018	1733	Robin Humes	Cust #71531 ...	-102.50
Check	01/22/2018	1734	Scott Haner	Cust #A7032...	-51.32
Check	01/26/2018	1735	Richard Greth	Cust #71010 ...	-111.01
Check	01/26/2018	1736	John Meu	Cust #71221 ...	-103.43
Check	01/31/2018	1737	Kevin & Diana Wilting	Cust #A7146...	-101.72
Check	01/31/2018	1738	Charles Ostrowski	Cust #A7034...	-59.38
Total 10003 · Restricted Cust. Sec Dep-Compass					-745.19
<b>TOTAL</b>					<b>-322,164.32</b>

## Pine-Strawberry Water Improvement District

02/09/18

## Balance Sheet

Accrual Basis

As of January 31, 2018

Jan 31, 18

## ASSETS

## Current Assets

## Checking/Savings

10011 · Compass-MM-Reserve Funds Acct	250,000.00
10010 · Impact Fee Account-Compass	38,056.98
10000 · Operation/Cust Rev Acct-Compass	517,993.42
10001 · Gila County Warrant Acct Chase	160,260.61
10003 · Restricted Cust. Sec Dep-Compas	195,936.38
10005 · Petty Cash	200.00
10006 · Cash Drawer	400.00

Total Checking/Savings 1,162,847.39

## Accounts Receivable

12007 · Allowance for Bad Debt	-10,663.70
12001 · Accounts Receivable-All	
12008 · Property Taxes Receivable	5,314.30
12006 · Accts Receivable-PSWID	109,063.31

Total 12001 · Accounts Receivable-All 114,377.61

Total Accounts Receivable 103,713.91

Total Current Assets 1,266,561.30

## Fixed Assets

16000 · Inventory-Parts in Warehouse 87,656.75

## 13000A · Acquired BUI Assets Accum Depr

## 13000IA · Infrastructure

13014A · Fire Hydrants/Accumulated Depr	-43,962.84
13008A · BUI-Tanks-Accumulated Deprac	-283,182.65
13005A · BUI-Booster Pumps-Accum Depr	-90,905.49
13012A · BUI-Distribution Piping-Accum D	-633,318.08
13009A · BUI-Wells & Pumps-Accum Depr	-241,695.14
13007A · BUI-Monitoring & PressuAccum De	-74,493.77

Total 13000IA · Infrastructure -1,367,557.97

## 13000AB · Bldgs

13010A · Bldgs/Accumulated Depreciation -59,533.45

Total 13000AB · Bldgs -59,533.45

Total 13000A · Acquired BUI Assets Accum Depr -1,427,091.42

## 1500A · Accum Deprectn-Assets aft 9-09

## 15000AI · Infrastructure

15005A · Booster Pumps & Bldgs-Acc Depr	-134,582.22
15007A · Monitor & Pressure Sys-Acc Depr	-4,357.43
15008A · Storage Tanks-Acc Depr	-29,553.46
15009A · Wells & Pump Equip-Acc Depr	-277,453.18
15012A · Distribution Piping-Acc Depr	-93,805.97
15016A · Roads & Landscaping-Acc Depr	-42,665.91
15018A · Meters & Connections-Acc Depr	-74,510.97
15020A · Generators-Acc Depr	-145,289.73

Total 15000AI · Infrastructure -802,218.87

## 15000VA · Vehicles/Furniture &amp; Equipment

15004A · Computers Hard & Soft-Acc Depr	-59,883.35
15014A · Field Equipment-Acc Depr	-58,111.02
15015A · Vehicles & Equipmt-Acc Depr	-37,036.68

Total 15000VA · Vehicles/Furniture & Equipment -155,031.05

## 15000LA · Lease Hold Improvements

15011A · Admin Bldg-Lease Improve-Acc De -19,555.20

Total 15000LA · Lease Hold Improvements -19,555.20

## Pine-Strawberry Water Improvement District

## Balance Sheet

02/09/18

As of January 31, 2018

Accrual Basis

	Jan 31, 18
<b>Total 1500A · Accum Deprectn-Assets aft 9-09</b>	<b>-976,805.12</b>
<b>15000 · Fixd Assets-Acqrd After 9-30-09</b>	
<b>15000I · Infrastructure</b>	
15005 · Booster Pumps & Bldgs	227,836.58
15007 · Monitoring Sysms & Pressure Tn	5,415.33
15008 · Storage Tanks	435,128.22
15009 · Wells & Pumping Equipment	1,436,479.39
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
<b>Total 15000I · Infrastructure</b>	<b>3,351,157.24</b>
<b>15000VE · Vehicles/Furniture &amp; Equipment</b>	
15004 · Computers -Hardware & Software	67,264.90
15014 · Field Service Equipment	85,899.52
15015 · Vehicles & Equipment/Field	73,732.33
<b>Total 15000VE · Vehicles/Furniture &amp; Equipment</b>	<b>226,896.75</b>
<b>15000LE · Leasehold Improvements</b>	
15011 · Admin Bldg-Leashold Improvement	19,555.20
<b>Total 15000LE · Leasehold Improvements</b>	<b>19,555.20</b>
<b>15017 · Land &amp; Land Rights</b>	<b>110,728.32</b>
<b>Total 15000 · Fixd Assets-Acqrd After 9-30-09</b>	<b>3,708,337.51</b>
<b>13000 · Fixed Assets-Acquired BUI</b>	
<b>13000B · Bldgs</b>	
13010 · Buildings Sites-B&I	70,385.00
<b>Total 13000B · Bldgs</b>	<b>70,385.00</b>
<b>13000I · Infrastructure</b>	
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
<b>Total 13000I · Infrastructure</b>	<b>1,953,959.77</b>
<b>130011 · Land &amp; Land Rights</b>	<b>91,239.00</b>
<b>Total 13000 · Fixed Assets-Acquired BUI</b>	<b>2,115,583.77</b>
<b>13200 · Assets To Be Capitalized-WIP</b>	
<b>13201 · 13201 CIP FY2018</b>	
WIFA- TAG	21,920.00
StrawHollow 3	16,660.00
Mag-Ralls	16,008.63
Circle Drive	26,252.92
Str View 1	32,436.80
Milk Ranch Well	16,822.09
Chlorine Project	55,352.56
General Engineering	1,968.75
<b>Total 13201 · 13201 CIP FY2018</b>	<b>187,421.75</b>
<b>Total 13200 · Assets To Be Capitalized-WIP</b>	<b>187,421.75</b>
<b>Total Fixed Assets</b>	<b>3,695,103.24</b>
<b>Other Assets</b>	
14006 · Prepays/Contract services	19,428.49
14005A · Ammortization of Goodwill	-269,851.44

## Pine-Strawberry Water Improvement District

## Balance Sheet

As of January 31, 2018

	Jan 31, 18
14005 · Acq Costs - Excess-goodwill	1,257,552.00
14001 · Security Dep Admin Bldg Lease	699.60
14004 · Prepaid Expenses	42,569.67
<b>Total Other Assets</b>	<b>1,050,398.32</b>
<b>TOTAL ASSETS</b>	<b>6,012,062.86</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	34,454.54
<b>Total Accounts Payable</b>	<b>34,454.54</b>
<b>Credit Cards</b>	
20002 · Visa CC 0846	581.83
<b>Total Credit Cards</b>	<b>581.83</b>
<b>Other Current Liabilities</b>	
25503 · Interest Payable	18,975.88
24101 · Refundable Customer Deposits	195,919.16
25500 · Sales Tax Payable	10,910.49
<b>Total Other Current Liabilities</b>	<b>225,805.53</b>
<b>Total Current Liabilities</b>	<b>260,841.90</b>
<b>Long Term Liabilities</b>	
25004 · Compass Bank Refinance of Loan	5,539,559.00
<b>Total Long Term Liabilities</b>	<b>5,539,559.00</b>
<b>Total Liabilities</b>	<b>5,800,400.90</b>
<b>Equity</b>	
32001 Prior Period Restatement	-667,774.43
32000 · Revenues over Expenses 6/30/17	534,757.72
Net Income	344,678.67
<b>Total Equity</b>	<b>211,661.96</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,012,062.86</b>

**Pine-Strawberry Water Improvement District**  
**Profit & Loss**  
**January 2018**

	Jan 18	Jul '17 - Jan 18
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
50000 · Revenues		
50200A · Other Water Fees		
50205 · Re-Establishment	310.00	1,840.00
50203 · Meter Installation	1,250.00	6,760.00
50202 · Establishment Fee-Water	1,000.00	7,850.00
50209 · Impact Fee Income	2,000.00	10,000.00
<b>Total 50200A · Other Water Fees</b>	<b>4,560.00</b>	<b>26,450.00</b>
50100 · Miscellaneous Fees		
50101 · Late Fees	1,579.46	9,520.49
50102 · NSF Checks	30.00	510.00
<b>Total 50100 · Miscellaneous Fees</b>	<b>1,609.46</b>	<b>10,030.49</b>
50300 · Property Tax Levy	28,443.45	476,006.75
50200 · Water Fees		
50201D · Excess Gallon Fees Tier 4	4,718.91	115,837.64
50201C · Excess Gallon Fees Tier 3	3,498.90	56,849.11
50201B · Excess Gallon Fees Tier 2	3,770.66	44,917.42
50201A · Excess Gallon Fees-Tier 1	5,562.66	49,439.77
50201 · Water Base Fees	49,668.20	862,702.12
<b>Total 50200 · Water Fees</b>	<b>67,219.33</b>	<b>1,129,746.06</b>
<b>Total 50000 · Revenues</b>	<b>101,832.24</b>	<b>1,642,233.30</b>
<b>Total Income</b>	<b>101,832.24</b>	<b>1,642,233.30</b>
<b>Expense</b>		
90000 · Contract Services-Field		
90001D · Contract Services-Fuels	0.00	3,672.56
90001C · Contract Services-Chemicals	0.00	18.00
90001B · Contract Services-Materials	0.00	26,020.00
90001A · Contract Services-Labor	0.00	411,993.20
<b>Total 90000 · Contract Services-Field</b>	<b>0.00</b>	<b>441,703.76</b>
60000 · ADMINISTRATION		
60039 · Other Admin Expenses		
60032 · Advertisements	0.00	3,321.53
60031 · Mailings-Customer Billings	1,264.73	12,362.86
60025 · Supplies / Printing - Adm.		
60025-A · Special Event Supplies/Expenses	177.04	259.47
60025 · Supplies / Printing - Adm. - Other	436.62	4,185.23
<b>Total 60025 · Supplies / Printing - Adm.</b>	<b>613.66</b>	<b>4,444.70</b>
60024 · Dues and Subscriptions	0.00	405.40
60018 · Postage- General (Not Billings)	51.95	198.25
60014 · Insurance General	919.06	7,812.58
60011 · Bank Charges	645.25	4,992.60
<b>Total 60039 · Other Admin Expenses</b>	<b>3,494.65</b>	<b>33,537.92</b>
60038 · Outside Source Fees		
60036 · Drug Testing-StatClinix	0.00	125.00
60035 · Accountant Fees General	0.00	11,531.25
60010 · Sage-EFT Fees	637.25	4,274.51
60009 · Merchant Credit Card Fees	706.46	4,350.11
60008 · Invoice Cloud Fees	1,340.80	8,626.40
<b>Total 60038 · Outside Source Fees</b>	<b>2,684.51</b>	<b>28,907.27</b>
60037 · Administrative Office Expenses		
60019 · Equipment Rental-Adm	214.91	1,558.43
60020 · Equipment Repairs/Maint. Adm.	0.00	2.67
60023 · Computer expenses	2,457.75	15,152.15

**Pine-Strawberry Water Improvement District**  
**Profit & Loss**  
**January 2018**

	Jan 18	Jul '17 - Jan 18
<b>60016 · Telephone/Ans. Serv./ Internet</b>		
60016A · 60016A DM Cell Phone	50.94	531.84
60016 · Telephone/Ans. Serv./ Internet - Other	730.97	5,153.59
<b>Total 60016 · Telephone/Ans. Serv./ Internet</b>	<b>781.91</b>	<b>5,685.43</b>
<b>60017 · Janitorial/Trash &amp; Security bldg</b>	<b>446.17</b>	<b>1,675.03</b>
<b>60013 · Electric, Propane &amp; Water- Adm.</b>	<b>210.72</b>	<b>2,245.09</b>
<b>60012 · Building Lease</b>	<b>1,200.00</b>	<b>8,400.00</b>
<b>Total 60037 · Administrative Office Expenses</b>	<b>5,311.46</b>	<b>34,718.80</b>
<b>6000-B · 6000-B-Admin Employer Burden</b>		
600-9G · Payroll Processing Fees/ADP	306.07	1,744.09
600-9F · Employer Insurances Burden	168.86	5,557.46
600-9E · PSWID-Workmens Comp Insurance	36.25	316.75
600-9D · PSWID-Employment Taxes-SUTA	820.56	1,201.93
600-9C · PSWID-Employment Taxes-FUTA	48.89	110.24
600-9B · PSWID-Employment Taxes-Med	93.24	609.74
600-9A · PSWID-Employment Taxes-SS	398.72	2,607.33
<b>Total 6000-B · 6000-B-Admin Employer Burden</b>	<b>1,872.59</b>	<b>12,147.54</b>
<b>6000-A · Administrative Labor</b>		
600-4 · 600-4 CS Rep 1	622.66	4,015.47
600-8 Office Manager	0.00	10,089.40
600-10 · Administrative OT Expense	82.50	277.50
600-5 · District Manager-contract serv	11,250.00	78,750.00
600-7 · Accountant	2,220.71	12,475.00
600-3 · Customer Service Rep 2	1,728.57	15,881.60
<b>Total 6000-A · Administrative Labor</b>	<b>15,904.44</b>	<b>121,488.97</b>
<b>60030 · Depreciation Expense-Admin</b>		
60030A · Ammortized Deferred Acq Charges	2,619.92	18,339.44
60030 · Depreciation Expense-Admin - Other	161.73	731.31
<b>Total 60030 · Depreciation Expense-Admin</b>	<b>2,781.65</b>	<b>19,070.75</b>
<b>Total 60000 · ADMINISTRATION</b>	<b>32,049.30</b>	<b>249,871.25</b>
<b>70000 · BOARD OF DIRECTORS</b>		
70012 · Website-Updates & Postings	20.73	145.11
70011 · Professional Consulting	283.40	41,780.04
70010 · Amortized Deferred Acq. Charges	0.00	0.00
70001 · Accountant Fees-Audit	0.00	17,500.00
70003 · Ins. Public Officials Liability	368.83	2,581.81
70004 · Legal Fees - B of D	6,232.50	18,720.00
70005 · Public Communications & Ads Run	19.95	667.23
<b>Total 70000 · BOARD OF DIRECTORS</b>	<b>6,925.41</b>	<b>81,394.19</b>
<b>80000 · OPERATIONS</b>		
<b>80038 · Existing Sites Wells &amp; Pumps</b>		
80026 · Shipping Expense	129.88	129.88
80030 · Propane-Well Sites	0.00	166.52
80014 · Water Share Agreemts	2,624.44	20,229.82
80017 · Asphalt-Landscape Repairs	0.00	17,476.13
80025 · Well Sites-Licenses & Permits	0.00	233.61
80018 · Testing Lab/Regulatory Fees H2O	352.00	4,024.00
<b>80010 · Outside Services</b>		
80010-H · Cntrct Srv-Interim Op of Record	0.00	3,585.00
80010-G · Maintenance Connection	1,447.00	2,994.01
80010F · Tank Level Monitoring	150.00	1,200.00
80010E · General Engineering	0.00	3,108.75
80010D · Infrastructure Repairs	0.00	377.36
80010B · Survey Costs	0.00	981.80
80010A · Regulatory Fees	0.00	8,974.00



## Pine-Strawberry Water Improvement District

## Profit &amp; Loss

02/09/18

January 2018

Accrual Basis

	Jan 18	Jul '17 - Jan 18
80010 · Outside Services - Other	0.00	175.00
<b>Total 80010 · Outside Services</b>	<b>1,597.00</b>	<b>21,395.92</b>
80015 · Chemicals/Supplies Water	313.58	2,189.69
80013 · Telephones-Tank Levels/Pumps	394.63	2,762.41
80012 · Electricity Wells & Water Share		
80012B · Electric-Existing Well Sites	6,338.24	42,271.53
80012A · Electric Water Shares	2,039.43	12,965.88
<b>Total 80012 · Electricity Wells &amp; Water Share</b>	<b>8,377.67</b>	<b>55,237.41</b>
80011 · Blue Stake Service Water	46.09	361.01
<b>Total 80038 · Existing Sites Wells &amp; Pumps</b>	<b>13,835.29</b>	<b>124,206.40</b>
<b>80037 · Field Office Expenses</b>		
80031 · Travel/Mileage Reimbursement	48.51	48.51
80008 · Equipment Rental-Field	202.77	682.40
80007 · Storage Unit	50.00	350.00
80029 · Cell Phones & Communications	401.38	1,842.58
80006 · Building Maintenance-Field Off	0.00	5.09
80005 · Janitorial/Trash - Field Office	202.30	1,333.67
80004 · Supplies & Tools Field Office	2,482.90	5,119.57
80002 · Water -Field Office	64.24	413.10
80001 · Phone/Electric -Field Office	705.83	4,580.50
<b>Total 80037 · Field Office Expenses</b>	<b>4,157.93</b>	<b>14,375.42</b>
<b>80036 · Field Vehicle &amp; Equipmt Costs</b>		
80024 · Autos & Eqpt-Insurance Fees	564.34	4,118.87
80023 · Autos & Eqpt-License Fees	0.00	511.05
80022 · Autos & Eqpt-Maintain & Repair	1,773.77	4,414.53
80020 · Autos & Eqpt-Fuel Expense	1,049.17	2,223.80
<b>Total 80036 · Field Vehicle &amp; Equipmt Costs</b>	<b>3,387.28</b>	<b>11,268.25</b>
<b>80035 · Parts Water Structures</b>		
80016 · Parts Existing Infrastructure		
80016PM · Pumps & Motors	0.00	8,256.48
80016 · Parts Existing Infrastructure - Other	2,498.44	7,650.35
<b>Total 80016 · Parts Existing Infrastructure</b>	<b>2,498.44</b>	<b>15,906.83</b>
<b>Total 80035 · Parts Water Structures</b>	<b>2,498.44</b>	<b>15,906.83</b>
<b>8000-P · Field Employer Taxes-Deductions</b>		
800-9G · Child Support Payment	0.00	0.00
800-9F · Employer Insurance Burden	2,166.85	7,096.54
800-9E · PSWID-Workmens Comp Insurance	583.33	583.33
800-9D · PSWID-Employment Taxes-SUTA	3,168.95	3,921.11
800-9C · PSWID-Employment Taxes-FUTA	138.71	259.71
800-9B · PSWID-Employment Taxes-MED	360.11	652.49
800-9A · PSWID-Employment Taxes-SS	1,539.78	2,790.02
<b>Total 8000-P · Field Employer Taxes-Deductions</b>	<b>7,957.73</b>	<b>15,303.20</b>
<b>8000-O · Field Labor</b>		
800-2 · Utility Worker 2	1,575.27	5,883.75
800-10 · Field OT Expense	2,801.19	7,275.98
800-6 · Field Service Foreman	4,382.86	7,931.00
800-4 · Utility Worker 4	1,832.77	4,850.63
800-3 · Utility Worker 3	1,956.57	6,792.00
800-1 · Utility Worker 1	2,043.95	7,118.75
800-5 · Field Service Operator	2,690.29	6,811.84
<b>Total 8000-O · Field Labor</b>	<b>17,282.90</b>	<b>46,663.95</b>
<b>80021 · Depreciation Expense</b>	<b>23,641.07</b>	<b>165,219.61</b>

**Pine-Strawberry Water Improvement District**  
**Profit & Loss**  
**January 2018**

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	Jan 18	Jul '17 - Jan 18
<b>Total 80000 · OPERATIONS</b>	72,760.64	392,943.66
<b>Total Expense</b>	111,735.35	1,165,912.86
<b>Net Ordinary Income</b>	-9,903.11	476,320.44
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>50400 · Other Income</b>		
<b>50401 · Accounting Credit</b>	87.12	707.80
<b>50403 · Interest</b>	113.61	448.98
<b>Total 50400 · Other Income</b>	200.73	1,156.78
<b>Total Other Income</b>	200.73	1,156.78
<b>Other Expense</b>		
<b>10101 · Other Expense</b>		
<b>10103 · Bad Debt Expense</b>	0.00	0.00
<b>10106 · Interest &amp; Finance Charges</b>	18,975.88	132,798.55
<b>Total 10101 · Other Expense</b>	18,975.88	132,798.55
<b>Total Other Expense</b>	18,975.88	132,798.55
<b>Net Other Income</b>	-18,775.15	-131,641.77
<b>Net Income</b>	<u>-28,678.26</u>	<u>344,678.67</u>