

Pine-Strawberry Water Improvement District

Treasurer's Report

For

May 17, 2018 Board Meeting

The following reports are provided with financial information through April 30, 2018

- **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)**
- **WIFA Funding Report (2 Pages)**
- **PSWID Capital Projects Report (1 Page)**
- **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 (4 Pages)**

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE BALANCE SHEET - ACCRUAL BASIS
FOR THE TEN MONTHS ENDED APRIL 2017 AND 2018

ASSETS	<u>4/30/2017</u>	<u>4/30/2018</u>
Current Assets		
Cash in Bank - BBVA Compass Revenue Fund (Operations)	\$346,351.58	\$588,338.44
Cash in Bank - BBVA Compass Restricted Customer Deposits	181,169.80	199,580.69
Cash in Bank - BBVA Compass Impact Fee Account	26,056.98	40,056.98
Cash in Bank - BBVA Compass Maintenance Reserve Fund	250,000.00	250,000.00
Cash in Bank - Chase Bank Gila County Warrant Account	267,465.94	212,636.36
Cash in Bank - BBVA WIFA Operations	0.00	25,559.84
Cash in Bank - BBVA WIFA Reserve Fund	0.00	50,000.00
Petty Cash and Cash Drawer	600.00	600.00
Total Checking and Cash	<u>\$1,071,644.30</u>	<u>\$1,366,772.31</u>
 Accounts Receivable		
Accounts Receivable - PSWID - Less Allowance for Bad Debts	248,722.40	112,240.41
Property Tax Receivable-Gila County	0.00	2,058.30
Unbilled Water Fees	0.00	0.00
Total Accounts Receivable	<u>248,722.40</u>	<u>114,298.71</u>
 Total Current Assets	\$1,320,366.70	\$1,481,071.02
 Fixed Assets		
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	3,726,478.06
Less: Accumulated Depreciation	<u>-2,377,404.81</u>	<u>-2,475,903.62</u>
	3,073,310.89	3,366,158.21
Construction in Progress - District	529,430.06	187,951.68
Construction in Progress - WIFA	0.00	179,783.75
Total Fixed Assets	<u>\$3,648,226.09</u>	<u>\$3,821,550.39</u>
 Other Assets		
Acquired Costs - Excess Goodwill-Net of Amortization	\$1,037,479.00	\$979,840.80
Prepaid Contract Services and Expenses	97,769.86	56,830.55
Security Deposit - Admin Building Lease	699.60	699.60
Total Other Assets	<u>\$1,135,948.46</u>	<u>\$1,037,370.95</u>
 TOTAL ASSETS	<u>\$6,104,541.25</u>	<u>\$6,339,992.36</u>
 LIABILITIES AND EQUITY		
Current Liabilities		
Accounts Payable	\$10,265.30	\$37,007.85
Accrued Payroll	0.00	\$0.00
Credit Card Payable	1,366.31	1,120.01
Sales Tax Payable	19,069.17	11,578.95
Refundable Customer Deposits	180,873.24	199,597.06
Accrued Interest	39,840.00	18,798.94
Total Current Liabilities	<u>\$251,414.02</u>	<u>\$268,102.81</u>
 Long Term Liabilities		
BBVA Compass Bank	6,076,967.00	5,409,377.00
WIFA Note Payable	0.00	170,165.70
Total Notes Payable	<u>6,076,967.00</u>	<u>5,579,542.70</u>
 TOTAL LIABILITIES	\$6,328,381.02	\$5,847,645.51
 EQUITY		
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	615,793.10	625,363.56
TOTAL EQUITY	<u>(223,839.77)</u>	<u>492,346.85</u>
 TOTAL LIABILITIES & EQUITY	<u>\$6,104,541.25</u>	<u>\$6,339,992.36</u>

**PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS
FOR THE TEN MONTHS ENDED APRIL 2017 AND 2018**

INCOME	4/30/2017	4/30/2018
Revenues		
Water Fees	\$1,652,299.84	\$1,598,899.03
Property Tax Levy	639,215.39	679,727.31
Other Water Fees	29,189.23	33,742.50
Miscellaneous Fees	7,513.16	14,700.87
TOTAL REVENUE	\$2,328,217.62	\$2,327,069.71
EXPENSES		
Administrative Labor	\$113,320.45	\$169,131.62
Administrative Labor Burden	17,275.79	22,328.78
Administrative Office Expenses	54,299.36	56,700.20
Outside Source Fees	53,787.69	36,899.80
Other Administrative Expenses	48,466.79	50,279.42
WIFA Incidental Expenses	0.00	158.81
ADMINISTRATIVE EXPENSES	\$287,150.08	\$335,498.63
Board of Directors Expense	\$38,216.15	\$83,412.35
Depreciation & Amortization- Administrative	3,125.07	27,415.70
TOTAL ADMINISTRATIVE EXPENSES	\$328,491.30	\$446,326.68
OPERATIONS EXPENSES		
Contract Services - Field	\$755,065.07	\$441,703.76
Outside Services	16,405.73	31,245.65
Field Labor	0.00	106,718.72
Field Labor Burden	0.00	32,605.92
Existing Sites Wells & Pumps	158,033.98	141,963.81
Field Office Expenses	6,339.88	21,696.00
Field Vehicle & Equipment	7,737.73	24,240.60
Parts Water Structures	1,405.44	34,331.34
OPERATIONS EXPENSES	\$944,987.83	\$834,505.80
Depreciation	255,569.98	236,741.50
TOTAL OPERATIONS EXPENSES	\$1,200,557.81	\$1,071,247.30
TOTAL EXPENSES	\$1,529,049.11	\$1,517,573.98
NET INCOME	\$799,168.51	\$809,495.73
OTHER INCOME/EXPENSE		
Other Income		
Interest, Accounting Credit & Other	\$1,821.70	\$1,815.72
TOTAL OTHER INCOME	\$1,821.70	\$1,815.72
Other Expenses	\$4,120.57	\$0.00
Interest Charges	181,076.54	185,947.89
TOTAL OTHER EXPENSES	\$185,197.11	\$185,947.89
TOTAL OTHER INCOME & EXPENSE	-\$183,375.41	-\$184,132.17
NET INCOME	\$615,793.10	\$625,363.56

Pine-Strawberry Water Improvement District
Cash Position as of April 30, 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-</u> <u>End</u>	Notes
Year End 2012/2013				\$226,183	
Year End 2013/2014	\$2,730,192	\$2,636,353	\$93,839	\$320,022	
Year End 2014/2015	\$2,554,835	\$2,305,169	\$249,666	\$569,688	
Year End 2015/2016	\$2,593,499	\$2,384,050	\$209,448	\$779,136	
Year FY 2016/2017	\$2,952,970	\$2,717,669	\$2,353	\$689,539	
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	
February	\$179,995	\$126,743	\$53,252	\$659,082	
March	\$265,261	\$185,670	\$79,591	\$738,673	
April	\$270,720	\$353,608	(\$82,888)	\$655,785	1
May					
June					
YTD 2017/2018	\$2,438,751	\$2,472,505	(\$33,754)	\$655,785	

Bank Account Presentation

<u>Reconciled Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$715,362.22	\$588,338.44	
CB-WIFA Operations	\$18,833.15	\$25,559.84	
Chase Bank - Warrant Account	\$54,377.22	\$212,636.36	
Compass Bank - Impact Fees	\$40,056.98	\$40,056.98	
Non-Restricted Account Balances	\$828,629.57	\$866,591.62	2
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$197,957.41	\$199,580.69	
CB - WIFA Reserve Account	\$25,000.00	\$50,000.00	
Restricted Account Balances	\$472,957.41	\$499,580.69	
Total Reconciled Balances	\$1,301,586.98	\$1,366,172.31	
<u>Bank Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$727,715.11	\$604,546.16	
CB-WIFA Operations	\$18,833.15	\$115,099.94	
Chase Bank - Warrant Account	\$54,377.22	\$212,636.36	
Compass Bank - Impact Fees	\$40,056.98	\$40,056.98	
Non-Restricted Account Balances	\$840,982.46	\$972,339.44	2
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$198,632.75	\$200,140.81	
CB - WIFA Reserve Account	\$25,000.00	\$25,000.00	
Restricted Account Balances	\$473,632.75	\$475,140.81	
Total Statement Balances	\$1,314,615.21	\$1,447,480.25	

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 April 30, 2018

Compass Bank Credit Card Account	Date	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
Balance 8/31/2017						\$440.17
Payment	9/1/2017				\$66.11	\$374.06
JVM Tech & Trans Fee	9/1/2017	Software	GS	\$72.10		\$446.16
Balance 9/01/17						\$446.16
Daily 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
Balance 9/25/17						\$452.30
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
Balance 10/26/17						\$886.20
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
Balance 11/13/17						\$1,450.13
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		
Balance 12/31/17						\$266.15
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
Balance 1/31/18						\$581.83
Amazon Marketplace	2/8/2018	Prime membership	GS	\$105.53		\$687.36
Amazon Marketplace	2/22/2018	3 Fire File Cabinets	RA	\$3,686.85		\$4,374.21
E-Pay Transfer	2/22/2018				\$687.36	\$3,686.85
Balance 2/28/18						\$3,686.85
Ride Now	3/1/2018	Windshield	CE	\$25.00		\$3,711.85
Amazon Marketplace	3/1/2018	OSHA Book	CE	\$37.95		\$3,749.80
E-Pay Transfer	3/21/2018				\$3,749.80	\$0.00
Balance 3/31/18						\$0.00
GoDaddy.com	4/13/2018	New Website Fee	CE	\$107.64		
Sam's Club	4/16/2018	Office Supplies	CE	\$104.11		
Amazon Marketplace	4/18/2018	Office Supplies	CE	\$165.82		
Amazon Marketplace	4/18/2018	Hydraulic Jack	CE	\$279.99		
Amazon Marketplace	4/25/2018	Misc Tools	CE	\$462.45		\$1,120.01
Balance 4/30/18						\$1,120.01

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 4/30/2018			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	
SUBTOTAL: CARRY OVER	\$750,000	\$689,539	\$689,539	\$689,539	\$0	
Property Tax Levies	\$728,000	\$727,601	\$606,334	\$680,575	\$74,241	
Customer Sales	\$2,025,000	\$2,025,000	\$1,687,500	\$1,598,899	(\$88,601)	5
Miscellaneous Revenues	\$50,000	\$60,860	\$50,717	\$48,443	(\$2,274)	
Potential Grants/Non-Revenue Funds	\$950,000	\$1,000,000	\$0	\$0	\$0	
Sales Tax on Revenues	\$134,000	\$134,000	\$111,667	\$110,833	(\$834)	
SUBTOTAL: CASH IN FLOWS	\$3,887,000	\$3,947,461	\$2,456,218	\$2,438,750	(\$17,468)	
TOTAL REVENUE	\$4,637,000	\$4,637,000	\$3,145,757	\$3,128,289	(\$17,468)	
Expenses (Cash Out)						
Contract Services-Labor	\$765,000	\$411,993	\$411,993	\$411,993	\$0	
Contract Services-Materials	\$135,500	\$135,500	\$112,917	\$26,020	(\$86,897)	
Contract Services-Chemicals	\$10,000	\$10,000	\$8,333	\$18	(\$8,315)	
Contract Services-Fuels	\$14,500	\$14,500	\$12,083	\$3,673	(\$8,410)	
SUBTOTAL: CONTRACT SERVICES EXPENSES	\$925,000	\$571,993	\$545,326	\$441,704	(\$103,622)	
Operations	\$230,000	\$492,500	\$410,417	\$336,630	(\$73,787)	
Admin	\$450,000	\$500,000	\$416,667	\$335,340	(\$81,327)	
Board (legal Fees and Advertising)	\$50,000	\$50,000	\$41,667	\$83,412	\$41,745	
Capital project/Repair	\$468,000	\$458,507	\$382,089	\$254,875	(\$127,214)	2
Infrastructure Repairs	\$90,000	\$90,000	\$75,000	\$56,172	(\$18,828)	
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	\$658,333	\$553,538	(\$104,795)	3
Sales Tax on Revenues	\$134,000	\$134,000	\$111,667	\$110,833	(\$834)	
SUBTOTAL: OPERATIONS & CAPITAL EXPENSES	\$3,462,000	\$3,815,007	\$2,395,840	\$2,030,800	(\$365,040)	
TOTAL EXPENSES	\$4,387,000	\$4,387,000	\$2,941,166	\$2,472,504	(\$468,662)	
Cash Carry Forward - Reserve Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$0	
	\$250,000	\$250,000	\$250,000	\$250,000	\$0	
TOTAL EXPENSES INCLUDING RESERVES	\$4,637,000	\$4,637,000	\$3,191,166	\$2,722,504	(\$468,662)	
Net Operating Surplus (Shortfall) as of 07/31/2017					\$451,194	4
Net Cash Position at Month End				\$655,785		

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

WIFA PSWID Funding Program FY18 thru FY22

Fiscal Year to Date Thru April 2018

Uses by Budget Item	Budget	Remaining Balance		Disburst 1		Disburst 2		Remaining Balance		Disburst 3		Remaining Balance		Disburst 4		Remaining Balance		Disburst 5		Remaining Balance	
Planning	\$0.00					\$0.00															
Design & Engineering	\$900,000.00			\$55,871.07		\$844,128.93		\$14,864.85		\$829,264.08											
Legal/Debt Authorization	\$0.00					\$0.00				\$0.00											
Financial Advisor	\$50,000.00					\$50,000.00				\$50,000.00											
Land/System Acquisitions	\$0.00					\$0.00				\$0.00											
Equipment/Materials	\$0.00					\$0.00				\$0.00											
Construction/Installation/Improvement	\$6,290,000.00					\$6,290,000.00		\$90,195.16		\$6,199,804.84											
Inspection & Construction Management	\$600,000.00					\$600,000.00		\$9,234.62		\$590,765.38											
Project Officer	\$160,000.00					\$160,000.00				\$160,000.00											
Administration	\$0.00					\$0.00				\$0.00											
Staff Training	\$0.00					\$0.00				\$0.00											
Capitalized Interest	\$0.00					\$0.00				\$0.00											
Refinance Loan	\$0.00					\$0.00				\$0.00											
Other	\$0.00					\$0.00				\$0.00											
Total Budget	\$8,000,000.00			\$55,871.07		\$7,944,128.93		\$114,294.63		\$7,829,834.30		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	

PSWID CIP PROGRAM FY18 THRU FY22

PROJECT NAME	Approved Project Cost	Remaining Balance		Disburst 1		Disburst 2		Remaining Balance		Disburst 3		Remaining Balance		Disburst 4		Remaining Balance		Disburst 5		Remaining Balance	
Circle Drive Waterline Replacement	\$270,543.00			\$25,770.42		\$244,772.58		\$92,365.16		\$152,407.42											
Whispering Pines (Size 6")	\$256,289.00					\$256,289.00		\$2,591.00		\$253,698.00											
Pine Creek Easement (Ellison to North Rd)	\$141,062.00					\$141,062.00		\$2,591.85		\$138,470.15											
Old County Road & Bradshaw Road (6")	\$285,093.00					\$285,093.00		\$2,591.00		\$282,502.00											
Old County Road & Torrey Pines Ln (6")	\$305,546.00					\$305,546.00		\$2,591.00		\$302,955.00											
Cool Pines Est Pipe Upgrade Phase A	\$411,290.00					\$411,290.00				\$411,290.00											
Strawberry Ranch 3 (Cedar & Juniper) Pipeline Upgrade	\$343,640.00					\$343,640.00				\$343,640.00											
Tall Pines Pipeline Upgrade Phase A	\$458,370.00					\$458,370.00				\$458,370.00											
Tall Pines Pipeline Upgrade Phases B&C (McClendon Effect)	\$1,279,410.00					\$1,279,410.00				\$1,279,410.00											
Portal 3 PRV Replacement	\$363,104.00					\$363,104.00				\$363,104.00											
Spruce Drive Waterline Replacement	\$115,500.00					\$115,500.00				\$115,500.00											
Strawberry Hollow Waterline Replacement	\$1,565,080.00					\$1,565,080.00				\$1,565,080.00											
Waterline Projects Total	\$5,794,927.00			\$25,770.42		\$5,769,156.58		\$102,730.01		\$5,666,426.57											
Strawberry View 1 Tank Replacement	\$154,000.00			\$30,100.65		\$123,899.35		\$2,330.00		\$121,569.35											
Canyon Tank 1 Replacement	\$160,000.00					\$160,000.00				\$160,000.00											
Canyon Tank 2 Rehabilitation	\$110,000.00					\$110,000.00				\$110,000.00											
Brookview Terrace	\$84,500.00					\$84,500.00				\$84,500.00											
Portal 2	\$91,650.00					\$91,650.00				\$91,650.00											
Water Tank Road	\$91,650.00					\$91,650.00				\$91,650.00											
Strawberry Creek Foothills	\$91,650.00					\$91,650.00				\$91,650.00											
Tank Projects Total	\$783,450.00			\$30,100.65		\$753,349.35		\$2,330.00		\$751,019.35											
Brookview Terrace - Track A	\$67,275.00					\$67,275.00				\$67,275.00											
Hardscrabble Mesa	\$81,144.00					\$81,144.00				\$81,144.00											
Hwy 87 & Pine Creek	\$67,275.00					\$67,275.00				\$67,275.00											
Pine Mtn Acres - Lot 7	\$67,275.00					\$67,275.00				\$67,275.00											
Pine Ranch 2 - Lot 25	\$81,144.00					\$81,144.00				\$81,144.00											

WIFA PSWID Funding Program FY18 thru FY22

Fiscal Year to Date Thru April 2018

Uses by Budget Item	Fiscal Year to Date Thru April 2018										Remaining Balance
	Budget	Disburst 1	Remaining Balance	Disburst 2	Remaining Balance	Disburst 3	Remaining Balance	Disburst 4	Remaining Balance	Disburst 5	Remaining Balance
Pine Valley Homesites - Lot 109	\$67,275.00		\$67,275.00		\$67,275.00						
Portal 2 - Lot 178	\$81,144.00		\$81,144.00		\$81,144.00						
Portal 2 Common Area - Next to Lot 166	\$81,144.00		\$81,144.00		\$81,144.00						
Strawberry Hollow #3	\$67,275.00		\$67,275.00		\$67,275.00						
Strawberry Knolls 2 - Lot 138	\$67,275.00		\$67,275.00		\$67,275.00						
Strawberry Mtn Shawdows 1 - Lot 25	\$67,275.00		\$67,275.00		\$67,275.00						
Strawberry Ranch 2 - Track D	\$67,275.00		\$67,275.00		\$67,275.00						
Strawberry Ranch 5 - Track C	\$81,144.00		\$81,144.00		\$81,144.00						
Strawberry View 1 - Lot 59	\$81,144.00		\$81,144.00		\$81,144.00						
Magnolia/Rails	\$33,620.00		\$33,620.00		\$33,620.00						
Milk Ranch Well #2 & #3	\$33,620.00		\$33,620.00		\$33,620.00						
Pine Crest - Lot 25	\$33,620.00		\$33,620.00		\$33,620.00						
Portal 3 - Lot 97 WSA	\$33,620.00		\$33,620.00		\$33,620.00						
Strawberry Hollow	\$33,620.00		\$33,620.00		\$33,620.00						
Strawberry Hollow (Old PSWID SH3)	\$33,620.00		\$33,620.00		\$33,620.00						
Strawberry Hollow Intertie (New SH 3)	\$33,620.00		\$33,620.00		\$33,620.00						
Strawberry Ranch 5 - Track C	\$33,620.00		\$33,620.00		\$33,620.00						
Strawberry View 1 - Lot 59	\$33,620.00		\$33,620.00		\$33,620.00						
White Oaks Glen 1 - Parcel 76E (WSA)	\$33,620.00		\$33,620.00		\$33,620.00						
White Oaks Glen 1 - Parcel 82 (WSA)	\$33,620.00		\$33,620.00		\$33,620.00						
Total VFD-Booster Pump Projects	\$1,394,884.00		\$1,394,884.00								
Milk Ranch Well 2	\$50,000.00		\$50,000.00		\$50,000.00						
Pine Crest	\$50,000.00		\$50,000.00		\$50,000.00						
Milk Ranch Well 1	\$60,000.00		\$60,000.00		\$60,000.00						
Portal 3 - Lot 97 (WSA)	\$50,000.00		\$50,000.00		\$50,000.00						
Strawberry Hollow	\$50,000.00		\$50,000.00		\$50,000.00						
Strawberry Hollow (Old PSWID SH3)	\$50,000.00		\$50,000.00		\$50,000.00						
White Oaks Glen 1 - Parcel 76E (WSA)	\$50,000.00		\$50,000.00		\$50,000.00						
White Oaks Glen 1 - Parcel 82 (WSA)	\$50,000.00		\$50,000.00		\$50,000.00						
Well Rehabilitation Project Total	\$410,000.00		\$410,000.00								
Program & Construction Management				\$9,234.62	\$9,234.62						
WIFA TOTAL FUNDING DIFFERENCE	-\$383,261.00		-\$383,261.00		-\$383,261.00		-\$383,261.00		-\$383,261.00		-\$383,261.00
TOTAL FUNDED PROJECTS	\$8,000,000.00	\$55,871.07	\$7,944,128.93	\$114,294.63	\$7,829,834.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PSWID FY 2017/18 Capital Projects Report

Fiscal Year to Date Thru April 2018

FY 16/17 Capital Projects Carryover to FY 17/18	Approved FY18 CIP Program Budget	CIP Program Budget Changes	Revised 2018 CIP Program Budget	PRIOR YEAR 17 CIP	Adjusted FY18		Notes
					CIP Program Budget	FY18 Costs to Date	
							Current FY18 CIP Commitment
Liquid Chlorination at 12 Wells-CH2M Work	\$18,000	\$31,793	\$49,793	\$45,121	\$4,672		\$4,672
Liquid Chlorination Costs from Rebateables		\$10,232	\$10,232	\$10,232			\$0
Milk Ranch Well Exploration Phase 1	\$25,000	-\$15,671	\$9,329	\$9,329			\$0
Magnolia/Ralls - Engineering	\$2,000	\$3,046	\$5,046	\$5,046			\$0
Magnolia/Ralls - CH2M Cost for Materials		\$3,709	\$3,709	\$3,709			\$0
Strawberry Ranch 3	\$150,000	-\$50,000	\$100,000		\$100,000		\$100,000 1
Strawberry Hollow 3-Well Cing/Treatment/Bail/CH2M		\$24,568	\$24,568		\$24,568	\$24,568	\$0
Strawberry Hollow 3-CH2M Material Costs		\$1,860	\$1,860	\$1,860			\$0
CIP Carryover to FY 17/18	\$195,000	\$9,537	\$204,537	\$75,297	\$129,240	\$24,568	\$104,672
Strawberry Ranch 3 - Reallocated funds to 2018 CIP	(\$100,000)		-\$100,000		-\$100,000		-\$100,000 1
Revised CIP Carryover to FY 17/18	\$95,000	\$9,537	\$104,537	\$75,297	\$29,240	\$24,568	\$4,672
EPS General Engineering	\$10,000	-\$5,000	\$5,000		\$5,000	\$3,155	\$1,845
Milk Ranch Well Pumping Rate Testing	\$12,000	-\$1,359	\$10,641		\$10,641	\$10,641	\$0
Magnolia/Ralls WM & VFD Installation	\$32,000	\$8,791	\$40,791		\$40,791	\$40,791	\$0
			\$0		\$0	\$0	\$0
Uncommitted Funds	\$454,130	-\$65,367	\$388,763	\$37,564	\$351,199	\$19,688	\$331,511
	\$508,130	-\$62,935	\$445,195	\$37,564	\$407,631	\$74,275	\$333,356
FY 17/18 CAPITAL PROJECTS BEFORE GRANTS	\$603,130	-\$53,398	\$549,732	\$112,861	\$436,871	\$98,843	\$338,028
WIFA Technical Assistance Grant	\$35,000	\$33,500	\$68,500		\$68,500	\$33,500	\$35,000
Water/Energy Nexus Grant	\$75,000		\$75,000		\$75,000		\$75,000
	\$110,000	\$33,500	\$143,500		\$143,500	\$33,500	\$110,000
FY 17/18 CAPITAL PROJECTS INCLUDING GRANTS	\$713,130	-\$19,898	\$693,232	\$112,861	\$580,371	\$132,343	\$448,028
1. Reallocate funds from Strawberry Ranch 3 to current year CIP.							

WIFA PSWID CIP Program FY18 thru FY22

Fiscal Year to Date Thru April 2018

PROJECT NAME	Approved Project Budget	Engineering & Design Work Order	Construction Management 2.6%	CIP Contract Awarded	CIP Budget	Budget Changes	CIP Revised Budget	Prior Year CIP Costs to Date	CIP Revised Budget	FY 18 Costs to Date	Total Costs to Date	FY 18 CIP Remaining Budget	FY 18-22 Funding Adjustments	FY 18-22 Funding Balance
PSWID CIP PROGRAM FY18 THRU FY22														
EUSI Program Management Fees	\$200,000.00	EPS	EUSI	\$200,000.00	\$200,000.00		\$200,000.00		\$200,000.00	\$13,765.17	\$13,765.17	\$186,234.83		\$186,234.83
Circle Drive Waterline Replacement	\$270,543.00	\$23,515.00		\$156,976.00	\$180,891.00	\$0.00	\$180,891.00	\$25,770.42	\$155,120.58	\$92,785.16	\$118,555.58	\$96,565.00		\$115,422.42
Whispering Pines (Site 6')	\$256,289.00	\$17,400.00			\$17,400.00		\$17,400.00		\$17,400.00	\$3,477.88	\$13,922.12	\$338,889.00		\$338,889.00
Pine Creek Easement (Ellison to North Rd)	\$141,062.00	\$17,233.00			\$17,233.00		\$17,233.00		\$17,233.00	\$3,478.72	\$13,754.28	\$123,829.00		\$123,829.00
Old County Road & Bradshaw Road (6')	\$285,093.00	\$17,233.00			\$17,233.00		\$17,233.00		\$17,233.00	\$3,477.88	\$13,755.12	\$267,860.00		\$267,860.00
Old County Road & Torrey Pines Ln (6')	\$305,546.00	\$17,233.00			\$17,233.00		\$17,233.00		\$17,233.00	\$3,477.87	\$13,755.13	\$286,313.00		\$286,313.00
Cool Pines Est Pipe Upgrade Phase A	\$411,290.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$411,290.00		\$411,290.00
Strawberry Ranch 3 (Cedar & Juniper) Pipeline Upgrade	\$343,640.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$343,640.00		\$343,640.00
Tall Pines Pipeline Upgrade Phase A	\$458,370.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$458,370.00		\$458,370.00
Tall Pines Pipeline Upgrade Phases B&C (McClendon Effect)	\$1,279,410.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$1,279,410.00		\$1,279,410.00
Portal 3 PRV Replacement	\$369,104.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$369,104.00		\$369,104.00
Spruce Drive Waterline Replacement	\$115,500.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$115,500.00		\$115,500.00
Strawberry Hollow Waterline Replacement	\$1,565,080.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$1,565,080.00		\$1,565,080.00
Waterline Projects Total	\$5,794,927.00	\$93,014.00	\$0.00	\$156,976.00	\$249,950.00	\$0.00	\$249,950.00	\$25,770.42	\$224,219.58	\$120,462.68	\$146,233.10	\$277,986.48	\$0.00	\$5,756,942.25
Strawberry View 1 Tank Replacement	\$154,000.00	\$52,745.00		\$237,696.00	\$290,441.00	\$0.00	\$290,441.00	\$30,100.65	\$260,340.35	\$3,450.00	\$33,550.65	\$226,789.70	\$0.00	\$106,340.35
Canyon Tank 1 Replacement	\$160,000.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$160,000.00		\$160,000.00
Canyon Tank 2 Rehabilitation	\$110,000.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$110,000.00		\$110,000.00
Brookview Terrace	\$84,500.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$84,500.00		\$84,500.00
Portal 2	\$91,650.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$91,650.00		\$91,650.00
Water Tank Road	\$91,650.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$91,650.00		\$91,650.00
Strawberry Creek Foothills	\$91,650.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$91,650.00		\$91,650.00
Tank Projects Total	\$783,450.00	\$52,745.00	\$0.00	\$237,696.00	\$540,431.00	\$0.00	\$540,431.00	\$30,100.65	\$509,330.35	\$3,450.00	\$33,550.65	\$226,789.70	\$0.00	\$233,109.65
Brookview Terrace - Track A	\$67,275.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$67,275.00		\$67,275.00
Hardscrabble Mesa	\$81,144.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$81,144.00		\$81,144.00
Hwy 87 & Pine Creek	\$67,275.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$67,275.00		\$67,275.00
Pine Mtn Acres - Lot 7	\$67,275.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$67,275.00		\$67,275.00
Pine Ranch 2 - Lot 25	\$81,144.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$81,144.00		\$81,144.00
Pine Valley Homesites - Lot 109	\$67,275.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$67,275.00		\$67,275.00
Portal 2 - Lot 178	\$81,144.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$81,144.00		\$81,144.00
Portal 2 Common Area - Next to Lot 166	\$67,275.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$67,275.00		\$67,275.00
Strawberry Hollow #3	\$67,275.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$67,275.00		\$67,275.00
Strawberry Knolls 2 - Lot 138	\$67,275.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$67,275.00		\$67,275.00
Strawberry Mtn Shawdows 1 - Lot 25	\$67,275.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$67,275.00		\$67,275.00
Strawberry Ranch 2 - Track D	\$67,275.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$67,275.00		\$67,275.00
Strawberry Ranch 5 - Track C	\$81,144.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$81,144.00		\$81,144.00
Strawberry View 1 - Lot 59	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
Magnolia/Rails	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
Milk Ranch Well #2 & #3	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
Pine Crest - Lot 25	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
Portal 3 - Lot 97 WSA	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
Strawberry Hollow	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
Strawberry Hollow (Old PSWID SH)	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
Strawberry Hollow Interle (New SH 3)	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
Strawberry Ranch 5 - Track C	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
Strawberry View 1 - Lot 59	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
White Oaks Glen 1 - Parcel 76E (WSA)	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
White Oaks Glen 1 - Parcel 82 (WSA)	\$33,620.00				\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$33,620.00		\$33,620.00
Total VFD-Booster Pump Projects	\$1,394,884.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,394,884.00

Pine Strawberry Water Improvement District

Usage Revenue Increase Resulting From 7/1/16 Rate Change

	Old Rate Structure				New Rate Structure					Total	Increased Revenue
	0-3k 1.75	3k - 6k 7.00	6+k 9.00	Total	0-3k 1.75	3k - 5k 7.00	5k - 10k 10.00	10k+ 15.00	Total		
Total Gallons:	18,387,553	17,042,703	26,621,535	62,051,791	18,387,553	12,509,626	14,194,555	16,960,057	62,051,791	0	125,021.05
Total \$	32,178.23	119,298.93	239,593.81	391,070.97	32,178.23	87,567.39	141,945.55	254,400.86	516,092.02		
July											
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
August											
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
September											
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
October											
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
November											
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
December											
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
January											
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
February											
gallons	1,603,623	1,242,848	1,761,781	4,608,252	1,603,623	908,390.33	964,871.00	1,131,368	4,608,252		
\$	2,806.34	8,699.94	15,856.03	27,362.31	2,806.34	6,358.73	9,648.71	16,971	35,784		8,421.99
March											
gallons	1,698,741	1,722,241	1,973,485	5,394,467	1,698,741	1,248,121	1,316,820	1,130,785	5,394,467		
\$	2,972.80	12,055.69	17,761.37	32,789.86	2,972.80	8,736.85	13,168.20	16,961.78	41,839.63		9,049.77
April											
gallons	1,533,426	1,328,534	1,474,926	4,336,886	1,533,426	1,055,064	915,290	833,106	4,336,886		
\$	2,683.50	9,299.74	13,274.33	25,257.57	2,683.50	7,385.45	9,152.90	12,496.59	31,718.44		6,460.87

Pine-Strawberry Water Improvement District

FY18 YTD (July '17 thru June '18)

[illegible]

10:05 AM

Pine-Strawberry Water Improvement District
General Ledger
As of April 30, 2018

05/14/18

Accrual Basis

Type	Date	Num	Name	Me...	Split	Amount	Balance
10015 · WIFA Reserve Acct							25,000.00
Check	04/20/2018	6014	PSWID-Funds Tr...	Tr...	10000 · Op...	25,000.00	50,000.00
Total 10015 · WIFA Reserve Acct						25,000.00	50,000.00
10014 · WIFA Operations Acct							18,833.15
Bill Pmt -Check	04/15/2018	1007	EUSI, LLC	Ma...	20000 · Ac...	-3,672.00	15,161.15
Bill Pmt -Check	04/15/2018	1008	EUSI, LLC	Ma...	20000 · Ac...	-1,103.49	14,057.66
Bill Pmt -Check	04/15/2018	1009	EPS Group, Inc.	Str...	20000 · Ac...	-950.00	13,107.66
Bill Pmt -Check	04/15/2018	1010	EPS Group, Inc.	W...	20000 · Ac...	-10,364.85	2,742.81
Bill Pmt -Check	04/15/2018	1011	EPS Group, Inc.	Cir...	20000 · Ac...	-1,937.50	805.31
General Journal	04/20/2018	7599		Re...	25005 · WI...	114,294.63	115,099.94
Bill Pmt -Check	04/25/2018	1012	Mountain High E...	Cir...	20000 · Ac...	-89,540.10	25,559.84
Total 10014 · WIFA Operations Acct						6,726.69	25,559.84
10013 · US Bnk-Debt Reserve-Restr							0.00
Total 10013 · US Bnk-Debt Reserve-Restr							0.00
10012 · US Bank Capital Proceeds							0.00
Total 10012 · US Bank Capital Proceeds							0.00
10011 · Compass-MM-Reserve Funds Acct							250,000.00
Total 10011 · Compass-MM-Reserve Funds Acct							250,000.00
10010 · Impact Fee Account-Compass							40,056.98
Total 10010 · Impact Fee Account-Compass							40,056.98
10009 · PSWID-Payroll Acct							0.00
Total 10009 · PSWID-Payroll Acct							0.00
10008 · PSWID-Acq Adjustment Reserve							0.00
Total 10008 · PSWID-Acq Adjustment Reserve							0.00
99999 · Offset							0.00
Total 99999 · Offset							0.00
10000 · Operation/Cust Rev Acct-Compass							715,362.22
Bill Pmt -Check	04/02/2018	Auto-...	Pine Strawberry ...	Ma...	20000 · Ac...	-68.85	715,293.37
Deposit	04/02/2018			De...	12006 · Ac...	3,393.33	718,686.70
Deposit	04/02/2018			De...	12006 · Ac...	706.03	719,392.73
Deposit	04/02/2018			De...	12006 · Ac...	696.02	720,088.75
Check	04/02/2018		Sage Payment S...	60010 · Sa...	-2.50	720,086.25	
Check	04/02/2018		Compass Bank	Ma...	60009 · Me...	-718.29	719,367.96
Check	04/03/2018	5983	PSWID-Petty Ca...	To ...	-SPLIT-	-104.07	719,263.89
Deposit	04/03/2018			De...	12006 · Ac...	398.01	719,661.90
Deposit	04/03/2018			De...	12006 · Ac...	1,337.75	720,999.65
Deposit	04/03/2018			De...	12006 · Ac...	47.72	721,047.37
Transfer	04/03/2018			Cu...	10003 · Re...	-150.00	720,897.37
Deposit	04/03/2018			De...	12006 · Ac...	1,241.90	722,139.27
Deposit	04/03/2018			De...	12006 · Ac...	57.19	722,196.46
Deposit	04/03/2018			De...	12006 · Ac...	174.69	722,371.15
Deposit	04/03/2018			De...	12006 · Ac...	546.93	722,918.08
Check	04/03/2018		Sage Payment S...	60010 · Sa...	-10.00	722,908.08	
Check	04/03/2018		Sage Payment S...	60010 · Sa...	-4.00	722,904.08	
Deposit	04/04/2018			De...	12006 · Ac...	2,829.64	725,733.72
Deposit	04/04/2018			De...	12006 · Ac...	4,812.79	730,546.51
Deposit	04/04/2018			De...	12006 · Ac...	209.64	730,756.15
Deposit	04/04/2018			De...	12006 · Ac...	860.48	731,616.63
Deposit	04/04/2018			De...	12006 · Ac...	351.30	731,967.93
Check	04/04/2018		Sage Payment S...	60010 · Sa...	-2.50	731,965.43	
Check	04/04/2018		Sage Payment S...	60010 · Sa...	-8.00	731,957.43	
Check	04/04/2018		Sage Payment S...	60010 · Sa...	-3.50	731,953.93	
Bill Pmt -Check	04/05/2018	E-Pay	APS	Ma...	20000 · Ac...	-8,265.34	723,688.59
Check	04/05/2018	E-Pay	Arizona Departm...	Ma...	-SPLIT-	-10,434.68	713,253.91
Check	04/05/2018			De...	10003 · Re...	71.72	713,325.63
Transfer	04/05/2018			Cu...	10003 · Re...	35.15	713,360.78
Deposit	04/05/2018			De...	12006 · Ac...	4,932.94	718,293.72
Deposit	04/05/2018			De...	12006 · Ac...	340.13	718,633.85
Deposit	04/05/2018			De...	12006 · Ac...	612.32	719,246.17

10:05 AM

Pine-Strawberry Water Improvement District
General Ledger
As of April 30, 2018

05/14/18

Accrual Basis

Type	Date	Num	Name	Me...	Split	Amount	Balance
Check	04/05/2018	Auto-...	ADP, LLC	Err...	600-9G · P...	-307.39	718,938.78
Deposit	04/05/2018			De...	600-9G · P...	307.39	719,246.17
Check	04/05/2018		Sage Payment S...		60010 · Sa...	-3.50	719,242.67
Check	04/06/2018	Auto-...	ADP, LLC	04/...	-SPLIT-	-17,409.82	701,832.85
Check	04/06/2018	5984	Support Paymen...	Atl...	800-9G · C...	-78.67	701,754.18
Check	04/06/2018	5985	Jennifer Hopson	04/...	600-3 · Cu...	-1,601.21	700,152.97
Deposit	04/06/2018			Cu...	12006 · Ac...	200.00	700,352.97
Transfer	04/06/2018			Cu...	10003 · Re...	-150.00	700,202.97
Deposit	04/06/2018			De...	12006 · Ac...	155.00	700,357.97
Deposit	04/06/2018			De...	12006 · Ac...	45.31	700,403.28
Deposit	04/06/2018			De...	12006 · Ac...	108.47	700,511.75
Deposit	04/06/2018			De...	12006 · Ac...	13,437.29	713,949.04
Check	04/06/2018		Sage Payment S...		60010 · Sa...	-131.50	713,817.54
Deposit	04/09/2018			De...	12006 · Ac...	15,648.51	729,466.05
Deposit	04/09/2018			De...	12006 · Ac...	735.64	730,201.69
Deposit	04/09/2018			De...	12006 · Ac...	439.00	730,640.69
Check	04/09/2018		Sage Payment S...		60010 · Sa...	-5.50	730,635.19
Bill Pmt -Check	04/10/2018	Auto-...	Invoice Cloud	Ma...	20000 · Ac...	-1,197.60	729,437.59
Transfer	04/10/2018			Cu...	10003 · Re...	-300.00	729,137.59
Transfer	04/10/2018			Cu...	10003 · Re...	75.34	729,212.93
Transfer	04/10/2018			Cu...	10003 · Re...	33.76	729,246.69
Deposit	04/10/2018			De...	12006 · Ac...	704.75	729,951.44
Deposit	04/10/2018			De...	12006 · Ac...	759.06	730,710.50
Deposit	04/10/2018			De...	12006 · Ac...	153.83	730,864.33
Deposit	04/10/2018			De...	12006 · Ac...	47.31	730,911.64
Deposit	04/10/2018			De...	12006 · Ac...	147.93	731,059.57
Check	04/10/2018		Sage Payment S...		60010 · Sa...	-3.50	731,056.07
Deposit	04/11/2018			De...	12006 · Ac...	3,266.78	734,322.85
Deposit	04/11/2018			De...	12006 · Ac...	379.47	734,702.32
Deposit	04/11/2018			De...	12006 · Ac...	662.08	735,364.40
Deposit	04/11/2018			De...	12006 · Ac...	515.35	735,879.75
Deposit	04/11/2018			De...	12006 · Ac...	3,600.41	739,480.16
Check	04/11/2018		Sage Payment S...		60010 · Sa...	-4.00	739,476.16
Check	04/11/2018		Sage Payment S...		60010 · Sa...	-7.00	739,469.16
Check	04/11/2018		Sage Payment S...		60010 · Sa...	-4.50	739,464.66
Bill Pmt -Check	04/12/2018	E-Pay	Verizon	Fe...	20000 · Ac...	-459.46	739,005.20
Deposit	04/12/2018			Cu...	12006 · Ac...	200.00	739,205.20
Deposit	04/12/2018			De...	12006 · Ac...	60.00	739,265.20
Deposit	04/12/2018			De...	12006 · Ac...	0.05	739,265.25
Deposit	04/12/2018			De...	12006 · Ac...	46.94	739,312.19
Deposit	04/12/2018			De...	12006 · Ac...	126.41	739,438.60
Deposit	04/12/2018			De...	12006 · Ac...	97.29	739,535.89
Deposit	04/12/2018			De...	12006 · Ac...	2,528.26	742,064.15
Deposit	04/12/2018			De...	12006 · Ac...	114.66	742,178.81
Deposit	04/12/2018			De...	12006 · Ac...	124.33	742,303.14
Deposit	04/12/2018			De...	12006 · Ac...	278.12	742,581.26
Deposit	04/12/2018			De...	12006 · Ac...	47.31	742,628.57
Check	04/12/2018		Sage Payment S...		60010 · Sa...	-3.00	742,625.57
Check	04/13/2018	Auto-...	ADP, LLC	PR...	600-9G · P...	-132.18	742,493.39
Transfer	04/13/2018			Cu...	10003 · Re...	-150.00	742,343.39
Transfer	04/13/2018			Cu...	10003 · Re...	-150.00	742,193.39
Deposit	04/13/2018			De...	12006 · Ac...	4,700.35	746,893.74
Deposit	04/13/2018			De...	12006 · Ac...	575.34	747,469.08
Deposit	04/13/2018			De...	12006 · Ac...	14,138.31	761,607.39
Check	04/13/2018		Sage Payment S...		60010 · Sa...	-15.00	761,592.39
Check	04/13/2018		Sage Payment S...		60010 · Sa...	-137.50	761,454.89
Bill Pmt -Check	04/15/2018	Auto-...	Century Link	Ma...	20000 · Ac...	-1,182.04	760,272.85
Bill Pmt -Check	04/15/2018	Auto-...	Compass Bank	FY...	20000 · Ac...	-108,508.28	651,764.57
Bill Pmt -Check	04/15/2018	5986	Maintenance Co...	Ap...	20000 · Ac...	-597.00	651,167.57
Bill Pmt -Check	04/15/2018	5987	EPS Group, Inc.	Ge...	20000 · Ac...	-667.50	650,500.07
Bill Pmt -Check	04/15/2018	5988	EPS Group, Inc.	Ma...	20000 · Ac...	-510.00	649,990.07
Bill Pmt -Check	04/15/2018	5989	Payson Concrete	K...	20000 · Ac...	-686.28	649,303.79
Bill Pmt -Check	04/15/2018	5990	Chapman Auto C...	Ma...	20000 · Ac...	-68.49	649,235.30
Bill Pmt -Check	04/15/2018	5991	Legend Technica...	Ma...	20000 · Ac...	-252.00	648,983.30
Bill Pmt -Check	04/15/2018	5992	Jodee Smith	Su...	20000 · Ac...	-71.81	648,911.49
Bill Pmt -Check	04/15/2018	5993	Pine Hardware	Ma...	20000 · Ac...	-22.98	648,888.51
Bill Pmt -Check	04/15/2018	5994	EPS Group, Inc.	TA...	20000 · Ac...	-12,330.00	636,558.51
Bill Pmt -Check	04/15/2018	5995	Wilkie McKnight	Ma...	20000 · Ac...	-581.27	635,977.24

10:05 AM

Pine-Strawberry Water Improvement District
General Ledger
As of April 30, 2018

05/14/18

Accrual Basis

Type	Date	Num	Name	Me...	Split	Amount	Balance
Bill Pmt -Check	04/15/2018	5996	Solitude Trails W...	Ma...	20000 · Ac...	-515.55	635,461.69
Bill Pmt -Check	04/15/2018	5997	Travis Stodghill	Ma...	20000 · Ac...	-277.19	635,184.50
Bill Pmt -Check	04/15/2018	5998	Melissa Day-Joh...	Ma...	20000 · Ac...	-479.91	634,704.59
Bill Pmt -Check	04/15/2018	5999	Robert Bloom	Ma...	20000 · Ac...	-334.05	634,370.54
Bill Pmt -Check	04/15/2018	6000	Steve Mitchell	Ma...	20000 · Ac...	-1,200.00	633,170.54
Bill Pmt -Check	04/15/2018	6001	Brown & Brown L...	Ma...	20000 · Ac...	-90.00	633,080.54
Bill Pmt -Check	04/15/2018	6002	Great American ...	Off...	20000 · Ac...	-214.91	632,865.63
Bill Pmt -Check	04/15/2018	6003	Printing By George	Bu...	20000 · Ac...	-47.13	632,818.50
Bill Pmt -Check	04/15/2018	6004	Little Stinker Sep...	Ap...	20000 · Ac...	-144.00	632,674.50
Bill Pmt -Check	04/15/2018	6005	Griffin's Propane...	Ad...	20000 · Ac...	-193.48	632,481.02
Bill Pmt -Check	04/15/2018	6006	Waste Matters, L...	Ac...	20000 · Ac...	-98.30	632,382.72
Bill Pmt -Check	04/15/2018	6007	Creative Technol...	2 ...	20000 · Ac...	-1,048.53	631,334.19
Bill Pmt -Check	04/15/2018	6008	RJC Electric	Inv...	20000 · Ac...	-1,292.13	630,042.06
Bill Pmt -Check	04/15/2018	6009	Dana Kepner Co...	Ma...	20000 · Ac...	-4,732.50	625,309.56
Bill Pmt -Check	04/15/2018	6010	Compass Bank	Ad...	20000 · Ac...	-75,000.00	550,309.56
Bill Pmt -Check	04/16/2018	Auto-...	Pine Strawberry ...	Fie...	20000 · Ac...	-64.30	550,245.26
Bill Pmt -Check	04/16/2018	E-Pay	Auto Owners Ins...	20...	20000 · Ac...	-1,038.23	549,207.03
Bill Pmt -Check	04/16/2018	E-Pay	US Bank Voyage...	Ma...	20000 · Ac...	-1,193.02	548,014.01
Deposit	04/16/2018			De...	12006 · Ac...	3,789.10	551,803.11
Transfer	04/16/2018			Cu...	10003 · Re...	-150.00	551,653.11
Deposit	04/16/2018			De...	12006 · Ac...	775.06	552,428.17
Deposit	04/16/2018			De...	12006 · Ac...	332.61	552,760.78
Check	04/16/2018		Sage Payment S...	60010 · Sa...		-45.31	552,715.47
Check	04/16/2018		Sage Payment S...	Re...	60010 · Sa...	-15.00	552,700.47
Check	04/16/2018		Sage Payment S...	60010 · Sa...		-2.50	552,697.97
Check	04/16/2018		Compass Bank	Ma...	60011 · Ba...	-676.43	552,021.54
Deposit	04/17/2018			De...	12006 · Ac...	8,306.62	560,328.16
Deposit	04/17/2018			De...	12006 · Ac...	866.45	561,194.61
Deposit	04/17/2018			De...	12006 · Ac...	50.72	561,245.33
Deposit	04/17/2018			De...	12006 · Ac...	174.00	561,419.33
Deposit	04/17/2018			De...	12006 · Ac...	146.78	561,566.11
Check	04/17/2018		Sage Payment S...	60010 · Sa...		-1.50	561,564.61
Transfer	04/18/2018			Cu...	10003 · Re...	-150.00	561,414.61
Deposit	04/18/2018			De...	12006 · Ac...	3,811.94	565,226.55
Deposit	04/18/2018			De...	12006 · Ac...	1,187.70	566,414.25
Deposit	04/18/2018			De...	12006 · Ac...	1,053.49	567,467.74
Deposit	04/18/2018			De...	12006 · Ac...	373.60	567,841.34
Deposit	04/18/2018			De...	12006 · Ac...	3,710.66	571,552.00
Check	04/18/2018		Sage Payment S...	60010 · Sa...		-8.50	571,543.50
Check	04/18/2018		Sage Payment S...	60010 · Sa...		-10.50	571,533.00
Check	04/18/2018		Sage Payment S...	60010 · Sa...		-3.50	571,529.50
Deposit	04/19/2018			De...	12006 · Ac...	3,941.37	575,470.87
Deposit	04/19/2018			De...	12006 · Ac...	1,729.10	577,199.97
Deposit	04/19/2018			De...	12006 · Ac...	102.27	577,302.24
Check	04/19/2018		Sage Payment S...	60010 · Sa...		-3.50	577,298.74
Check	04/20/2018	Auto-...	ADP, LLC	04/...	-SPLIT-	-16,063.07	561,235.67
Check	04/20/2018	6014	PSWID-Funds Tr...	Tr...	10015 · Wl...	-25,000.00	536,235.67
Deposit	04/20/2018			De...	12006 · Ac...	200.00	536,435.67
Deposit	04/20/2018			De...	12006 · Ac...	305.31	536,740.98
Deposit	04/20/2018			De...	12006 · Ac...	47.14	536,788.12
Deposit	04/20/2018			De...	12006 · Ac...	209.40	536,997.52
Deposit	04/20/2018			De...	12006 · Ac...	8,100.97	545,098.49
Deposit	04/20/2018			Cu...	12006 · Ac...	200.00	545,298.49
Transfer	04/20/2018			Cu...	10003 · Re...	-300.00	544,998.49
Deposit	04/20/2018			De...	12006 · Ac...	10,372.80	555,371.29
Deposit	04/20/2018			De...	12006 · Ac...	460.69	555,831.98
Check	04/20/2018		Sage Payment S...	60010 · Sa...		-96.50	555,735.48
Bill Pmt -Check	04/23/2018	Auto-...	SuddenLink	04/...	20000 · Ac...	-100.28	555,635.20
Deposit	04/23/2018			De...	12006 · Ac...	9,031.94	564,667.14
Deposit	04/23/2018			De...	12006 · Ac...	785.64	565,452.78
Deposit	04/23/2018			De...	12006 · Ac...	367.10	565,819.88
Check	04/23/2018		Sage Payment S...	60010 · Sa...		-5.00	565,814.88
Deposit	04/24/2018			Cu...	12006 · Ac...	200.00	566,014.88
Deposit	04/24/2018			De...	12006 · Ac...	98.91	566,113.79
Deposit	04/24/2018			De...	12006 · Ac...	2,326.49	568,440.28
Deposit	04/24/2018			De...	12006 · Ac...	600.06	569,040.34
Deposit	04/24/2018			De...	12006 · Ac...	398.47	569,438.81
Deposit	04/24/2018			De...	12006 · Ac...	153.55	569,592.36

10:05 AM

Pine-Strawberry Water Improvement District
General Ledger
As of April 30, 2018

05/14/18

Accrual Basis

Type	Date	Num	Name	Me...	Split	Amount	Balance
Deposit	04/24/2018			De...	12006 · Ac...	157.23	569,749.59
Check	04/24/2018		Sage Payment S...		60010 · Sa...	-4.00	569,745.59
Deposit	04/25/2018			De...	12006 · Ac...	3,268.62	573,014.21
Deposit	04/25/2018			De...	12006 · Ac...	2,911.72	575,925.93
Deposit	04/25/2018			De...	12006 · Ac...	508.98	576,434.91
Deposit	04/25/2018			De...	12006 · Ac...	598.02	577,032.93
Deposit	04/25/2018			De...	12006 · Ac...	352.67	577,385.60
Check	04/25/2018		Sage Payment S...		60010 · Sa...	-4.50	577,381.10
Check	04/25/2018		Sage Payment S...		60010 · Sa...	-4.00	577,377.10
Check	04/25/2018		Sage Payment S...		60010 · Sa...	-2.50	577,374.60
Deposit	04/26/2018			De...	12006 · Ac...	1,653.61	579,028.21
Deposit	04/26/2018			De...	12006 · Ac...	1,723.01	580,751.22
Deposit	04/26/2018			De...	12006 · Ac...	280.05	581,031.27
Check	04/26/2018		Sage Payment S...		60010 · Sa...	-2.00	581,029.27
Bill Pmt -Check	04/27/2018	E-Pay	Blue Cross Blue ...	Ap...	20000 · Ac...	-5,788.19	575,241.08
Check	04/27/2018	Auto-...	ADP, LLC	04/...	600-9G · P...	-130.22	575,110.86
Deposit	04/27/2018			De...	12006 · Ac...	3,202.60	578,313.46
Deposit	04/27/2018			De...	12006 · Ac...	9,976.78	588,290.24
Deposit	04/27/2018			De...	12006 · Ac...	135.69	588,425.93
Check	04/27/2018		Sage Payment S...		60010 · Sa...	-102.50	588,323.43
Check	04/27/2018		Customer Paym...	NS...	12006 · Ac...	-45.31	588,278.12
Check	04/30/2018	6011	Bonnie Morrill	Cu...	12006 · Ac...	-39.55	588,238.57
Check	04/30/2018	6012	Support Paymen...	04/...	800-9G · C...	-78.67	588,159.90
Check	04/30/2018	6013	Marianne Ortiz	Cu...	12006 · Ac...	-45.31	588,114.59
Transfer	04/30/2018			Cu...	10003 · Re...	63.94	588,178.53
Transfer	04/30/2018			Cu...	10003 · Re...	45.55	588,224.08
Transfer	04/30/2018			Cu...	10003 · Re...	32.71	588,256.79
Transfer	04/30/2018			Cu...	10003 · Re...	68.77	588,325.56
Transfer	04/30/2018			Cu...	10003 · Re...	-300.00	588,025.56
Transfer	04/30/2018			Cu...	10003 · Re...	-300.00	587,725.56
Transfer	04/30/2018			Cu...	10003 · Re...	-300.00	587,425.56
Transfer	04/30/2018			Cu...	10003 · Re...	-300.00	587,125.56
Check	04/30/2018	6015	Shelley Gandara	Cu...	12006 · Ac...	-33.76	587,091.80
Check	04/30/2018	6016	Todd or Karen G...	Cu...	12006 · Ac...	-46.90	587,044.90
Check	04/30/2018	Auto-...	ADP, LLC	4/2...	600-9G · P...	-42.80	587,002.10
Bill Pmt -Check	04/30/2018	6017	SmartSystems, Inc	Ma...	20000 · Ac...	-3,103.31	583,898.79
Bill Pmt -Check	04/30/2018	6018	Pedals-n-Pistons	20...	20000 · Ac...	-215.96	583,682.83
Bill Pmt -Check	04/30/2018	6019	A Better Connect...	Aft...	20000 · Ac...	-158.17	583,524.66
Bill Pmt -Check	04/30/2018	6020	Great American ...	Ap...	20000 · Ac...	-202.77	583,321.89
Bill Pmt -Check	04/30/2018	6021	Valley Imaging S...		20000 · Ac...	-7.09	583,314.80
Bill Pmt -Check	04/30/2018	6022	Aero Drilling & P...	Str...	20000 · Ac...	-5,842.00	577,472.80
Bill Pmt -Check	04/30/2018	6023	Walker Security, ...	Inv...	20000 · Ac...	-415.00	577,057.80
Bill Pmt -Check	04/30/2018	6024	Lewus Electric C...	Ch...	20000 · Ac...	-640.32	576,417.48
Bill Pmt -Check	04/30/2018	6025	PostNet	Ap...	20000 · Ac...	-134.33	576,283.15
Bill Pmt -Check	04/30/2018	6026	Natasha Marchi	2.2...	20000 · Ac...	-56.25	576,226.90
Bill Pmt -Check	04/30/2018	6027	LevelCon-Micro-...	Ap...	20000 · Ac...	-150.00	576,076.90
Bill Pmt -Check	04/30/2018	6028	Jim Baldwin	1 ...	20000 · Ac...	-32.39	576,044.51
Bill Pmt -Check	04/30/2018	Auto-...	Pine Strawberry ...	Ap...	20000 · Ac...	-65.05	575,979.46
Check	04/30/2018	6029	PSWID-Petty Ca...	Pe...	80031 · Mil...	-156.00	575,823.46
Deposit	04/30/2018			De...	12006 · Ac...	4,669.65	580,493.11
General Journal	04/30/2018	7603	PSWID	WI...	WIFA- TAG	6,915.00	587,408.11
Deposit	04/30/2018			De...	12006 · Ac...	395.25	587,803.36
Deposit	04/30/2018			De...	12006 · Ac...	538.58	588,341.94
Check	04/30/2018		Sage Payment S...		60010 · Sa...	-3.50	588,338.44
Total 10000 · Operation/Cust Rev Acct-Compass						-127,023.78	588,338.44
10001 · Gila County Warrant Acct Chase							54,377.22
Deposit	04/30/2018			De...	-SPLIT-	158,259.14	212,636.36
Total 10001 · Gila County Warrant Acct Chase						158,259.14	212,636.36
10002 · Gila County Warrant Reserve							0.00
Total 10002 · Gila County Warrant Reserve							0.00
10003 · Restricted Cust. Sec Dep-Compas							197,957.41
Transfer	04/03/2018			Cu...	10000 · Op...	150.00	198,107.41
Check	04/05/2018			De...	10000 · Op...	-71.72	198,035.69
Transfer	04/05/2018			Cu...	10000 · Op...	-35.15	198,000.54

8:55 AM

Pine-Strawberry Water Improvement District
Balance Sheet
As of April 30, 2018

05/14/18

Accrual Basis

Apr 30, 18

ASSETS**Current Assets****Checking/Savings**

10015 · WIFA Reserve Acctnt	50,000.00
10014 · WIFA Operations Acctnt	25,559.84
10011 · Compass-MM-Reserve Funds Acct	250,000.00
10010 · Impact Fee Account-Compass	40,056.98
10000 · Operation/Cust Rev Acct-Compass	588,338.44
10001 · Gila County Warrant Acct Chase	212,636.36
10003 · Restricted Cust. Sec Dep-Compas	199,580.69
10005 · Petty Cash	200.00
10006 · Cash Drawer	400.00

Total Checking/Savings 1,366,772.31

Accounts Receivable

12007 · Allowance for Bad Debt	-10,663.70
12001 · Accounts Receivable-All	
12008 · Property Taxes Receivable	2,058.30
12006 · Accts Receivable-PSWID	122,904.11

Total 12001 · Accounts Receivable-All 124,962.41

Total Accounts Receivable 114,298.71

Total Current Assets 1,481,071.02

Fixed Assets

16000 · Inventory-Parts in Warehouse 87,656.75

13000A · Acquired BUI Assets Accum Depr**13000IA · Infrastructure**

13014A · Fire Hydrants/Accumulated Depr	-45,215.34
13008A · BUI-Tanks-Accumulated Depr	-291,631.94
13005A · BUI-Booster Pumps-Accum Depr	-90,905.49
13012A · BUI-Distribution Piping-Accum D	-652,317.56
13009A · BUI-Wells & Pumps-Accum Depr	-241,695.14
13007A · BUI-Monitoring & PressuAccum De	-74,559.02

Total 13000IA · Infrastructure -1,396,324.49

13000AB · Bldgs

13010A · Bldgs/Accumulated Depreciation	-59,939.02
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Total 13000AB · Bldgs -59,939.02

Total 13000A · Acquired BUI Assets Accum Depr -1,456,263.51

1500A · Accum Deprectn-Assets aft 9-09**15000AI · Infrastructure**

15005A · Booster Pumps & Bldgs-Acc Depr	-140,088.47
15007A · Monitor & Pressure Sys-Acc Depr	-4,492.85
15008A · Storage Tanks-Acc Depr	-31,729.06
15009A · Wells & Pump Equip-Acc Depr	-288,440.23
15012A · Distribution Piping-Acc Depr	-100,665.11
15016A · Roads & Landscaping-Acc Depr	-45,150.57
15018A · Meters & Connections-Acc Depr	-78,812.82
15020A · Generators-Acc Depr	-150,366.96

Total 15000AI · Infrastructure -839,746.07

15000VA · Vehicles/Furniture & Equipment

15004A · Computers Hard & Soft-Acc Depr	-60,368.54
15014A · Field Equipment-Acc Depr	-60,231.36
15015A · Vehicles & Equipmt-Acc Depr	-39,738.94

Total 15000VA · Vehicles/Furniture & Equipment -160,338.84

15000LA · Lease Hold Improvements

15011A · Admin Bldg-Lease Improve-Acc De	-19,555.20
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8:55 AM

Pine-Strawberry Water Improvement District

Balance Sheet

As of April 30, 2018

05/14/18

Accrual Basis

	Apr 30, 18
Total 15000LA · Lease Hold Improvements	-19,555.20
Total 1500A · Accum Deprectn-Assets aft 9-09	-1,019,640.11
15000 · Fixd Assets-Acqrd After 9-30-09	
15000I · Infrastructure	
15005 · Booster Pumps & Bldgs	233,476.78
15007 · Monitoring Systms & 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
Total 15000I · Infrastructure	3,356,797.44
15000VE · Vehicles/Furniture & Equipment	
15004 · Computers -Hardware & Software	67,264.90
15014 · Field Service Equipment	85,899.52
15015 · Vehicles & Equipment/Field	86,232.68
Total 15000VE · Vehicles/Furniture & Equipment	239,397.10
15000LE · Leasehold Improvements	
15011 · Admin Bldg-Leashold Improvement	19,555.20
Total 15000LE · Leasehold Improvements	19,555.20
15017 · Land & Land Rights	110,728.32
Total 15000 · Fixd Assets-Acqrd After 9-30-09	3,726,478.06
13000 · Fixed Assets-Acquired BUI	
13000B · Bldgs	
13010 · Buildings Sites-B&I	70,385.00
Total 13000B · Bldgs	70,385.00
13000I · Infrastructure	
13008 · Tanks Water-Purchased BUI	657,959.00
13005 · Booster Equipment-BUI	90,905.51
13012 · Distribution Piping-BUI	759,986.00
13009 · Wells & Pumping Equip-BUI	241,805.00
13007 · Monitoring & Pressure TanksBUI	78,054.26
13014 · Fire Hydrants/BUI	125,250.00
Total 13000I · Infrastructure	1,953,959.77
130011 · Land & Land Rights	91,239.00
Total 13000 · Fixed Assets-Acquired BUI	2,115,583.77
13200 · Assets To Be Capitalized-WIP	
13202 · WIFA CIP	
Waterline Replacement Projects	
Old County Rd & Bradshaw	3,477.88
Old County Rd & Torrey Pines	3,477.87
Pine Creek Road Easement	3,478.72
Whispering Pines Road	3,477.88
Circle DR WIFA	118,555.58
Total Waterline Replacement Projects	132,467.93
WIFA Program Management Fees	
WIFA Program Mgmnt Expenses	2,749.17
WIFA Program Management Fees - Other	11,016.00
Total WIFA Program Management Fees	13,765.17

8:55 AM

05/14/18

Accrual Basis

Pine-Strawberry Water Improvement District
Balance Sheet
As of April 30, 2018

	Apr 30, 18
Str View 1 WIFA	33,550.65
Total 13202 · WIFA CIP	179,783.75
13201 · CIP FY2018	
WIFA- TAG	33,500.00
StrawHollow 3	26,428.00
Mag-Ralls	49,545.53
Milk Ranch Well	19,970.59
Chlorine Project	55,352.56
General Engineering	3,155.00
Total 13201 · CIP FY2018	187,951.68
Total 13200 · Assets To Be Capitalized-WIP	367,735.43
Total Fixed Assets	3,821,550.39
Other Assets	
14006 · Prepaids/Contract services	19,428.49
14005A · Ammortization of Goodwill	-277,711.20
14005 · Acq Costs - Excess-goodwill	1,257,552.00
14001 · Security Dep Admin Bldg Lease	699.60
14004 · Prepaid Expenses	37,402.06
Total Other Assets	1,037,370.95
TOTAL ASSETS	6,339,992.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	37,007.85
Total Accounts Payable	37,007.85
Credit Cards	
20002 · Visa CC 0846	1,120.01
Total Credit Cards	1,120.01
Other Current Liabilities	
25503 · Interest Payable	18,798.94
24101 · Refundable Customer Deposits	199,597.06
25500 · Sales Tax Payable	11,578.95
Total Other Current Liabilities	229,974.95
Total Current Liabilities	268,102.81
Long Term Liabilities	
25005 · WIFA Note Payable	170,165.70
25004 · Compass Bank Refinance of Loan	5,409,377.00
Total Long Term Liabilities	5,579,542.70
Total Liabilities	5,847,645.51
Equity	
32001 Prior Period Restatement	-667,774.43
32000 · Revenues over Expenses 6/30/17	534,757.72
Net Income	625,363.56
Total Equity	492,346.85
TOTAL LIABILITIES & EQUITY	6,339,992.36

8:55 AM

05/14/18

Accrual Basis

Pine-Strawberry Water Improvement District
Profit & Loss YTD Comparison
April 2018

	Apr 18	Jul '17 - Apr 18
Ordinary Income/Expense		
Income		
50000 • Revenues		
50200A • Other Water Fees		
50205 • Re-Establishment	0.00	3,582.50
50203 • Meter Installation	0.00	8,010.00
50202 • Establishment Fee-Water	900.00	10,150.00
50209 • Impact Fee Income	0.00	12,000.00
Total 50200A • Other Water Fees	900.00	33,742.50
50100 • Miscellaneous Fees		
50101 • Late Fees	1,515.62	13,980.87
50102 • NSF Checks	90.00	720.00
Total 50100 • Miscellaneous Fees	1,605.62	14,700.87
50300 • Property Tax Levy	157,911.52	679,727.31
50200 • Water Fees		
50201D • Excess Gallon Fees Tier 4	7,232.95	135,088.68
50201C • Excess Gallon Fees Tier 3	4,622.40	68,649.01
50201B • Excess Gallon Fees Tier 2	4,454.54	57,074.33
50201A • Excess Gallon Fees-Tier 1	5,752.67	65,903.13
50201 • Water Base Fees	77,558.12	1,272,183.88
Total 50200 • Water Fees	99,620.68	1,598,899.03
Total 50000 • Revenues	260,037.82	2,327,069.71
Total Income	260,037.82	2,327,069.71
Expense		
60040 • WIFA Incidental Expenses	0.00	158.81
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
Total 90000 • Contract Services-Field	0.00	441,703.76
60000 • ADMINISTRATION		
60039 • Other Admin Expenses		
60032 • Advertisements/Website Expenses	0.00	8,021.53
60031 • Mailings-Customer Billings	1,827.16	17,285.40
60025 • Supplies / Printing - Adm.		
60025-A • Special Event Supplies/Expenses	15.34	292.03
60025 • Supplies / Printing - Adm. - Other	320.03	4,941.83
Total 60025 • Supplies / Printing - Adm.	335.37	5,233.86
60024 • Dues and Subscriptions	0.00	510.93
60018 • Postage- General (Not Billings)	68.02	272.79
60014 • Insurance General	919.06	9,943.76
60011 • Bank Charges	676.43	9,011.15
Total 60039 • Other Admin Expenses	3,826.04	50,279.42
60038 • Outside Source Fees		
60036 • Drug Testing-StatClinix	0.00	200.00
60035 • Accountant Fees General	0.00	11,531.25
60010 • Sage-EFT Fees	660.31	6,465.19
60009 • Merchant Credit Card Fees	718.29	6,332.56
60008 • Invoice Cloud Fees	1,327.60	12,370.80
Total 60038 • Outside Source Fees	2,706.20	36,899.80
60037 • Administrative Office Expenses		
60019 • Equipment Rental-Adm	214.91	2,203.16
60020 • Equipment Repairs/Maint. Adm.	0.00	84.80

8:55 AM

05/14/18

Accrual Basis

Pine-Strawberry Water Improvement District

Profit & Loss YTD Comparison

April 2018

	Apr 18	Jul '17 - Apr 18
60023 · Computer expenses	2,640.56	24,413.19
60015 · Small Equipment / Furniture	0.00	3,686.85
60016 · Telephone/Ans. Serv./ Internet		
60016A · 60016A DM Cell Phone	50.91	684.63
60016 · Telephone/Ans. Serv./ Internet - Other	720.36	7,966.72
Total 60016 · Telephone/Ans. Serv./ Internet	771.27	8,651.35
60017 · Janitorial/Trash & Security bldg	511.25	2,559.28
60013 · Electric, Propane & Water- Adm.	282.69	3,101.57
60012 · Building Lease	1,200.00	12,000.00
Total 60037 · Administrative Office Expenses	5,620.68	56,700.20
6000-B · 6000-B-Admin Employer Burden		
600-9G · Payroll Processing Fees/ADP	305.20	3,019.93
600-9F · Employer Insurances Burden	1,342.27	9,626.70
600-9E · PSWID-Workmens Comp Insurance	136.25	625.50
600-9D · PSWID-Employment Taxes-SUTA	366.74	3,273.28
600-9C · PSWID-Employment Taxes-FUTA	17.24	207.64
600-9B · PSWID-Employment Taxes-Med	216.47	1,056.80
600-9A · PSWID-Employment Taxes-SS	925.59	4,518.93
Total 6000-B · 6000-B-Admin Employer Burden	3,309.76	22,328.78
6000-A · Administrative Labor		
600-4 · 600-4 CS Rep 1	0.00	4,760.45
600-8 Office Manager	0.00	10,089.40
600-10 · Administrative OT Expense	177.38	817.14
600-5 · District Manager-contract serv	0.00	90,000.00
600-7 · Accountant	1,600.00	22,175.00
600-6 · CS Representative	1,040.00	4,117.75
600-3 · Customer Service Rep 2	0.00	22,765.60
600-1 · District Manager	4,069.74	14,406.28
Total 6000-A · Administrative Labor	6,887.12	169,131.62
60030 · Depreciation Expense-Admin		
60030A · Ammortized Deferred Acq Charges	2,619.92	26,199.20
60030 · Depreciation Expense-Admin - Other	161.73	1,216.50
Total 60030 · Depreciation Expense-Admin	2,781.65	27,415.70
Total 60000 · ADMINISTRATION	25,131.45	362,755.52
70000 · BOARD OF DIRECTORS		
70012 · Website-Updates & Postings	20.73	207.30
70011 · Professional Consulting	0.00	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	3,688.30
70004 · Legal Fees - B of D	0.00	19,462.50
70005 · Public Communications & Ads Run	19.95	727.08
70006 · Supplies - B of D	0.00	47.13
Total 70000 · BOARD OF DIRECTORS	409.51	83,412.35
80000 · OPERATIONS		
80038 · Existing Sites Wells & Pumps		
80026 · Shipping Expense	267.25	397.13
80030 · Propane-Well Sites	0.00	1,060.94
80014 · Water Share Agreemts	3,144.71	28,587.78
80017 · Asphalt-Landscape Repairs	0.00	18,504.74
80025 · Well Sites-Licenses & Permits	0.00	233.61
80018 · Testing Lab/Regulatory Fees H2O	544.00	5,140.00
80010 · Outside Services		
80010-H · Cntrct Srv-Interim Op of Record	0.00	3,585.00
80010-G · Maintenance Connection	1,447.00	7,335.01
80010F · Tank Level Monitoring	150.00	1,650.00

8:55 AM

05/14/18

Accrual Basis

Pine-Strawberry Water Improvement District

Profit & Loss YTD Comparison

April 2018

	Apr 18	Jul '17 - Apr 18
80010E · General Engineering	0.00	3,108.75
80010D · Infrastructure Repairs	1,292.13	3,336.09
80010B · Survey Costs	0.00	981.80
80010A · Regulatory Fees/Permits	0.00	8,974.00
80010 · Outside Services - Other	0.00	2,275.00
Total 80010 · Outside Services	2,889.13	31,245.65
80015 · Chemicals/Supplies Water	640.32	3,150.17
80013 · Telephones-Tank Levels/Pumps	394.63	3,946.30
80012 · Electricity Wells & Water Share		
80012B · Electric-Existing Well Sites	6,790.86	61,614.28
80012A · Electric Water Shares	1,856.67	18,466.46
Total 80012 · Electricity Wells & Water Share	8,647.53	80,080.74
80011 · Blue Stake Service Water	46.09	499.28
80038 · Existing Sites Wells & Pumps - Other	0.00	363.12
Total 80038 · Existing Sites Wells & Pumps	16,573.66	173,209.46
80037 · Field Office Expenses		
80031 · Mileage/MealReimbursement	173.95	271.96
80008 · Equipment Rental-Field	202.77	1,290.71
80007 · Storage Unit	50.00	500.00
80029 · Cell Phones & Communications	407.17	3,059.65
80006 · Building Maintenance-Field Off	0.00	5.09
80005 · Janitorial/Trash - Field Office	202.30	1,940.57
80004 · Supplies & Tools Field Office	867.35	7,437.63
80002 · Water -Field Office	64.30	605.91
80001 · Phone/Electric -Field Office	619.49	6,584.48
Total 80037 · Field Office Expenses	2,587.33	21,696.00
80036 · Field Vehicle & Equipmt Costs		
80024 · Autos & Eqpt-Insurance Fees	679.70	5,927.25
80023 · Autos & Eqpt-License Fees	0.00	511.05
80022 · Autos & Eqpt-Maintain & Repair	785.29	12,162.81
80020 · Autos & Eqpt-Fuel Expense	1,175.67	5,639.49
Total 80036 · Field Vehicle & Equipmt Costs	2,640.66	24,240.60
80035 · Parts Water Structures		
80016 · Parts Existing Infrastructure		
80016PM · Pumps & Motors	0.00	14,446.20
80016 · Parts Existing Infrastructure - Other	3,171.17	19,885.14
Total 80016 · Parts Existing Infrastructure	3,171.17	34,331.34
Total 80035 · Parts Water Structures	3,171.17	34,331.34
8000-P · Field Employer Taxes-Deductions		
800-9G · Child Support Payment	0.00	0.00
800-9F · Employer Insurance Burden	2,632.92	15,743.48
800-9E · PSWID-Workmens Comp Insurance	893.13	1,716.92
800-9D · PSWID-Employment Taxes-SUTA	57.62	6,638.94
800-9C · PSWID-Employment Taxes-FUTA	2.71	387.49
800-9B · PSWID-Employment Taxes-MED	252.11	1,538.91
800-9A · PSWID-Employment Taxes-SS	1,077.95	6,580.18
Total 8000-P · Field Employer Taxes-Deductions	4,916.44	32,605.92
8000-O · Field Labor		
800-2 · Utility Worker 2	1,192.50	13,136.25
800-10 · Field OT Expense	1,717.88	17,197.00
800-6 · Field Service Foreman	0.00	15,231.00
800-4 · Utility Worker 4	1,300.00	12,796.88
800-3 · Utility Worker 3	1,280.00	14,616.00
800-1 · Utility Worker 1	1,360.00	15,287.25

8:55 AM

05/14/18

Accrual Basis

Pine-Strawberry Water Improvement District
Profit & Loss YTD Comparison
 April 2018

	Apr 18	Jul '17 - Apr 18
800-5 · Field Service Operator	2,000.00	18,454.34
Total 8000-O · Field Labor	8,850.38	106,718.72
80021 · Depreciation Expense	23,940.41	236,741.50
Total 80000 · OPERATIONS	62,680.05	629,543.54
Total Expense	88,221.01	1,517,573.98
Net Ordinary Income	171,816.81	809,495.73
Other Income/Expense		
Other Income		
50400 · Other Income		
50401 · Accounting Credit	89.02	967.55
50403 · Interest	290.10	848.17
Total 50400 · Other Income	379.12	1,815.72
Total Other Income	379.12	1,815.72
Other Expense		
10101 · Other Expense		
10103 · Bad Debt Expense	0.00	0.00
10106 · Interest & Finance Charges	18,798.94	185,947.89
Total 10101 · Other Expense	18,798.94	185,947.89
Total Other Expense	18,798.94	185,947.89
Net Other Income	-18,419.82	-184,132.17
Net Income	<u>153,396.99</u>	<u>625,363.56</u>