

Pine-Strawberry Water Improvement District

Treasurer's Report

For

September 21, 2017 Board Meeting

The following reports are provided with financial information through August 31, 2017

- **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 Pages)**
- **Usage Revenue Increase Resulting from 7/1/2016 Rate Change (1 Page)**
- **Bank Transaction Detail Report (2 Pages)**

**PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
BALANCE SHEET (MODIFIED CASH BASIS)
AS OF AUGUST 31, 2017**

ASSETS

Current Assets

| | |
|--|---------------------|
| Cash in Bank - BBVA Compass Operations | \$433,911.17 |
| Cash in Bank - BBVA Compass Restricted Customer Deposits | 278,273.22 |
| Cash in Bank - BBVA Compass Impact Fee Account | 28,056.98 |
| Cash in Bank - BBVA Compass MM Reserve Account | 250,000.00 |
| Cash in Bank - Chase Bank Gila County Warrant Account | 9,104.40 |
| Petty Cash and Cash Drawer | 600.00 |
| Total Checking and Cash | <u>\$999,945.77</u> |

Accounts Receivable

| | |
|--|--------------------|
| Accounts Receivable - PSWID - Less Allowance for Bad Debts | \$87,599.89 |
| Property Tax Receivable-Gila County | 10,164.07 |
| Total Accounts Receivable | <u>\$97,763.96</u> |

Total Current Assets

\$1,097,709.73

Fixed Assets

| | |
|---|------------------------------|
| Inventory - Parts in Warehouse | \$87,656.75 |
| Infrastructure, Land & Buildings Acquired BUI | 2,115,583.77 |
| Infrastructure, Land & Buildings After Purchase | 3,702,325.81 |
| Less: Accumulated Depreciation | <u>-2,461,668.19</u> |
| | 3,356,241.39 |
| Construction in Progress | 135,859.86 |
| Total Fixed Assets | <u>\$3,579,758.00</u> |

Other Assets

| | |
|--|------------------------------|
| Acquired Costs - Excess Goodwill-Net of Amortization | \$1,000,800.16 |
| Prepaid Contract Services and Expenses | 77,936.96 |
| Security Deposit - Admin Building Lease | 699.60 |
| Total Other Assets | <u>\$1,079,436.72</u> |

TOTAL ASSETS

\$5,756,904.45

LIABILITIES AND EQUITY

Current Liabilities

| | |
|----------------------------------|----------------------------|
| Accounts Payable | \$35,303.14 |
| Credit Card Payable | 440.17 |
| Sales Tax Payable | 11,587.46 |
| Refundable Customer Deposits | 187,260.45 |
| Total Current Liabilities | <u>\$234,591.22</u> |

Long Term Liabilities

| | |
|--------------------------|------------------------------|
| BBVA Compass Bank | 5,873,349.00 |
| TOTAL LIABILITIES | <u>\$6,107,940.22</u> |

EQUITY

| | |
|--------------------------------|----------------------------|
| Prior Period Restatement | (691,691.85) |
| Revenues over Expenses 6/30/17 | 368,733.96 |
| Net Income | <u>-28,077.88</u> |
| TOTAL EQUITY | <u>(351,035.77)</u> |

TOTAL LIABILITIES & EQUITY

\$5,756,904.45

**PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
PROFIT & LOSS PERIOD ENDED AUGUST 31, 2017
(MODIFIED CASH BASIS)**

INCOME

| | | |
|----------------------|--|----------------------------|
| Revenues | | |
| Water Fees | | \$277,379.39 |
| Property Tax Levy | | 0.00 |
| Other Water Fees | | 2,350.00 |
| Miscellaneous Fees | | 2,588.55 |
| TOTAL REVENUE | | <u>\$282,317.94</u> |

EXPENSES

| | | |
|--------------------------------|-----------------|--------------------|
| Administrative Labor | \$29,762.15 | |
| Administrative Labor Burden | 1,893.38 | |
| Administrative Office Expenses | 8,368.24 | |
| Outside Source Fees | 12,078.09 | |
| Other Administrative Expenses | <u>7,878.89</u> | |
| ADMINISTRATIVE EXPENSES | | \$59,980.75 |

| | | |
|---|--|--------------------|
| Board of Directors Expense | | 8,147.87 |
| Depreciation & Amortization- Administrative | | <u>5,362.90</u> |
| TOTAL ADMINISTRATIVE EXPENSES | | \$73,491.52 |

OPERATIONS EXPENSES

| | | |
|------------------------------|--------------|---------------------|
| Contract Services - Field | \$143,538.92 | |
| Outside Services | 5,450.23 | |
| Existing Sites Wells & Pumps | 29,983.28 | |
| Field Office Expenses | 1,241.30 | |
| Field Vehicle & Equipment | 3,862.43 | |
| Parts Water Structures | <u>1.79</u> | |
| OPERATIONS EXPENSES | | \$184,077.95 |

| | | |
|----------------------------------|--|---------------------|
| Depreciation | | <u>53,086.82</u> |
| TOTAL OPERATIONS EXPENSES | | \$237,164.77 |

| | | |
|-----------------------|--|----------------------------|
| TOTAL EXPENSES | | <u>\$310,656.29</u> |
|-----------------------|--|----------------------------|

| | | |
|-------------------|--|---------------------|
| NET INCOME | | -\$28,338.35 |
|-------------------|--|---------------------|

OTHER INCOME/EXPENSE

| | | |
|-------------------------------------|---------------|-----------------|
| Other Income | | |
| Interest, Accounting Credit & Other | <u>260.47</u> | |
| TOTAL OTHER INCOME | | \$260.47 |

| | | |
|-----------------------------|---------------|---------------|
| Other Expenses | | |
| Interest Charges | <u>\$0.00</u> | |
| TOTAL OTHER EXPENSES | | \$0.00 |

| | | |
|---|--|------------------------|
| TOTAL OTHER INCOME & EXPENSE | | <u>\$260.47</u> |
|---|--|------------------------|

| | | |
|-------------------|--|-----------------------------------|
| NET INCOME | | <u><u>-\$28,077.88</u></u> |
|-------------------|--|-----------------------------------|

Pine-Strawberry Water Improvement District
Cash Position as of August 31, 2017 - Based on the Budget Report

| | <u>Monthly Cash In</u> | <u>Monthly Cash Out</u> | <u>Monthly Net</u> | <u>Budget Net Cash Position @ 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 | 1 |
| September | | | | | |
| October | | | | | |
| November | | | | | |
| December | | | | | |
| January | | | | | |
| February | | | | | |
| March | | | | | |
| April | | | | | |
| May | | | | | |
| June | | | | | |
| YTD 2017/2018 | <u>\$306,708</u> | <u>\$508,305</u> | <u>(\$201,597)</u> | <u>\$487,942</u> | |

Bank Account Presentation

| <u>Reconciled Statement Balances</u> | <u>Beginning</u> | <u>Ending</u> | |
|--|-----------------------|-----------------------|---|
| Compass Bank - Operations | \$405,024.12 | \$433,911.17 | |
| Chase Bank - Warrant Account | \$7,961.34 | \$9,104.40 | |
| Compass Bank - Impact Fees | \$28,056.98 | \$28,056.98 | |
| Non-Restricted Account Balances | <u>\$441,042.44</u> | <u>\$471,072.55</u> | 2 |
| Compass Bank - Reserve Fund | \$250,000.00 | \$250,000.00 | |
| Compass Bank - Security Deposit | \$275,014.02 | \$278,273.22 | |
| Restricted Account Balances | <u>\$525,014.02</u> | <u>\$528,273.22</u> | |
| Total Reconciled Balances | <u>\$966,056.46</u> | <u>\$999,345.77</u> | |
| <u>Bank Statement Balances</u> | <u>Beginning</u> | <u>Ending</u> | |
| Compass Bank - Operations | \$485,061.46 | \$506,717.00 | |
| Chase Bank - Warrant Account | \$7,961.34 | \$9,104.40 | |
| Compass Bank - Impact Fees | \$28,056.98 | \$28,056.98 | |
| Non-Restricted Account Balances | <u>\$521,079.78</u> | <u>\$543,878.38</u> | 2 |
| Compass Bank - Reserve Fund | \$250,000.00 | \$250,000.00 | |
| Compass Bank - Security Deposit | \$275,623.15 | \$278,852.84 | |
| Restricted Account Balances | <u>\$525,623.15</u> | <u>\$528,852.84</u> | |
| Total Statement Balances | <u>\$1,046,702.93</u> | <u>\$1,072,731.22</u> | |

Notes:

- (1) *Cash in:* Revenues from Water, Misc. Fees, Property Tax Levy, Sales Tax Collected
Cash Out: Contract Services, Admin, BOD Expenses, Operations, Sales Tax Paid, Loan 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
Credit Card Activity as of August 31, 2017

Compass Bank Credit Card Account

| | <u>Date</u> | <u>Item #</u> | <u>For</u> | <u>Authorized By</u> | <u>Current Charges</u> | <u>Beginning</u> | <u>Ending</u> |
|------------------------------------|-------------|---------------|--------------|--------------------------|----------------------------|------------------|---------------|
| 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 |

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 8/31/2017 | | | 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 | \$121,267 | \$149 | (\$121,118) | 5 |
| Customer Sales | \$2,025,000 | \$2,025,000 | \$337,500 | \$277,379 | (\$60,121) | 5 |
| Miscellaneous Revenues | \$50,000 | \$60,860 | \$10,143 | \$4,939 | (\$5,204) | |
| Potential Grants/Non-Revenue Funds | \$950,000 | \$1,000,000 | \$0 | \$0 | \$0 | |
| Sales Tax on Revenues | \$134,000 | \$134,000 | \$22,333 | \$24,241 | \$1,908 | |
| SUBTOTAL: CASH IN FLOWS | \$3,887,000 | \$3,947,461 | \$491,243 | \$306,708 | (\$184,535) | |
| TOTAL REVENUE | \$4,637,000 | \$4,637,000 | \$1,180,782 | \$996,247 | (\$184,535) | |
| Expenses (Cash Out) | | | | | | |
| Contract Services-Labor-5 Months plus \$100K | \$765,000 | \$411,993 | \$124,797 | \$124,797 | \$0 | |
| Contract Services-Materials | \$135,500 | \$135,500 | \$22,583 | \$16,786 | (\$5,797) | |
| Contract Services-Chemicals | \$10,000 | \$10,000 | \$1,667 | \$18 | (\$1,649) | |
| Contract Services-Fuels | \$14,500 | \$14,500 | \$2,417 | \$1,937 | (\$480) | |
| SUBTOTAL: CONTRACT SERVICES EXPENSES | \$925,000 | \$571,993 | \$151,464 | \$143,538 | (\$7,926) | |
| Operations | \$230,000 | \$492,500 | \$82,083 | \$37,604 | (\$44,479) | |
| Admin | \$450,000 | \$500,000 | \$83,333 | \$59,981 | (\$23,352) | |
| Board (legal Fees and Advertising) | \$50,000 | \$50,000 | \$8,333 | \$13,388 | \$5,055 | |
| Capital project/Repair | \$468,000 | \$458,507 | \$76,418 | \$23,000 | (\$53,418) | 2 |
| Infrastructure Repairs | \$90,000 | \$90,000 | \$15,000 | \$2,935 | (\$12,065) | |
| Additional Potential Grants/Non-Revenue Funds | \$950,000 | \$1,000,000 | \$0 | \$0 | \$0 | |
| Deferred Debt Service | \$300,000 | \$300,000 | \$150,000 | \$150,000 | \$0 | |
| Debt Service/Loans (Qtrly Payment) | \$790,000 | \$790,000 | \$131,668 | \$53,618 | (\$78,050) | 3 |
| Sales Tax on Revenues | \$134,000 | \$134,000 | \$22,333 | \$24,241 | \$1,908 | |
| SUBTOTAL: OPERATIONS & CAPITAL EXPENSES | \$3,462,000 | \$3,815,007 | \$569,168 | \$364,767 | (\$204,401) | |
| TOTAL EXPENSES | \$4,387,000 | \$4,387,000 | \$720,632 | \$508,305 | (\$212,327) | |
| 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 | \$970,632 | \$758,305 | (\$212,327) | |
| Net Operating Surplus (Shortfall) as of 08/31/2017 | | | | | \$27,792 | 4 |
| Net Cash Position at Month End | | | | \$487,942 | | |

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 additional principal payments on the BBVA Compass purchase loan

PSWID FY 2017/18 Capital Projects Report

YTD Thru August 2017

| | 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 |
|---|----------------------------------|----------------------------|---------------------------------|-------------------|----------------------------------|--------------------|-----------------------------|-------|
| | | | | | | | | |
| FY 16/17 Capital Projects Carryover to 17/18 | | | | | | | | |
| Liquid Chlorination at 12 wells - CH2M Work | \$18,000 | \$31,793 | \$49,793 | \$45,121 | \$4,672 | \$0 | \$4,672 | |
| Liquid Chlorination costs from rebateables - CH2M Work | | \$10,232 | \$10,232 | \$10,232 | \$0 | \$0 | \$0 | |
| Strawberry View #1 Tank Repl -Engineering | \$12,900 | \$4,000 | \$16,900 | \$15,336 | \$1,564 | \$0 | \$1,564 | |
| Milk Ranch Well Exploration Phase 1 | \$25,000 | -\$15,671 | \$9,329 | \$9,329 | \$0 | \$0 | \$0 | |
| Circle Drive Water Line Replacement - Engineering | \$21,230 | \$998 | \$22,228 | \$22,228 | \$0 | \$1,161 | (\$1,161) | |
| Magnolia/Rails- Engineering | \$2,000 | \$3,046 | \$5,046 | \$5,046 | \$0 | \$0 | \$0 | |
| Magnolia/Rails- CM2H Costs for materials | | \$3,709 | \$3,709 | \$3,709 | \$0 | \$0 | \$0 | |
| Strawberry View 1 - Phase 2 | \$15,000 | \$0 | \$15,000 | \$0 | \$15,000 | \$0 | \$15,000 | |
| Strawberry Ranch 3 | \$150,000 | (\$50,000) | \$100,000 | \$0 | \$100,000 | \$0 | \$100,000 | 1 |
| 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 | |
| CIP Carryover to FY 2018 | \$244,130 | \$8,270 | \$252,400 | \$112,861 | \$139,539 | \$15,961 | \$123,578 | |
| Strawberry Ranch 3 - Reallocated funds to 2018 CIP | (\$100,000) | \$0 | (\$100,000) | \$0 | (\$100,000) | \$0 | (\$100,000) | 1 |
| Revised CIP Carryover to FY 2018 | \$144,130 | \$8,270 | \$152,400 | \$112,861 | \$39,539 | \$15,961 | \$23,578 | |
| CONTINUED 2017 & NEW CIP PROJECTS FY 2018 | | | | | | | | |
| EPS General Engineering | \$10,000 | (5,000) | \$5,000 | \$0 | \$5,000 | \$120 | \$4,880 | 2 |
| Milk Ranch Well Reduced Pumping Rate Testing | \$12,000 | (6,000) | \$6,000 | \$0 | \$6,000 | \$490 | \$5,510 | 3 |
| Magnolia /Ralls WM & VFD Installation | \$32,000 | 0 | \$32,000 | \$0 | \$32,000 | \$5,394 | \$26,606 | |
| Circle Drive Water Line Replacement - 2,745' 3" | \$270,000 | (29,032) | \$240,968 | \$0 | \$240,968 | \$1,035 | \$239,933 | 4 |
| Strawberry View 1 - Tank Replacement Installation | \$135,000 | 0 | \$135,000 | \$0 | \$135,000 | \$0 | \$135,000 | |
| Uncommitted Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | \$459,000 | (\$40,032) | \$418,968 | \$0 | \$418,968 | \$7,039 | \$411,929 | |
| FY 17/18 CAPITAL PROJECTS | \$603,130 | (\$31,762) | \$571,368 | \$112,861 | \$458,507 | \$23,000 | \$435,507 | |

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.

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 | 3k - 6k | 6+k | 0-3k | 3k - 5k | 5k -10k | 10k+ | 15.00 | | |
| July | | | | | | | | | | |
| gallons | 1,930,010 | 2,516,670 | 6,042,756 | 1,930,010 | 1,747,820 | 2,578,500 | 4,233,106 | 10,489,436 | | |
| \$\$ | 3,378 | 17,617 | 54,385 | 3,377.52 | 12,234.74 | 25,785.00 | 63,496.59 | 104,893.85 | 29,514.84 | |
| August | | | | | | | | | | |
| gallons | 2,027,048 | 1,486,400 | 2,247,179 | 2027048 | 1138230 | 1141200 | 1457139 | 5,763,617 | | |
| \$\$ | 3,547.33 | 10,404.80 | 20,224.61 | 3,547 | 7,968 | 11,412 | 21,857 | 44,784 | 10,607.28 | |
| September | | | | | | | | | | |
| gallons | | | | | | | | | | |
| \$\$ | | | | | | | | | 40,122.12 | |
| October | | | | | | | | | | |
| gallons | | | | | | | | | | |
| \$\$ | | | | | | | | | | |
| November | | | | | | | | | | |
| gallons | | | | | | | | | | |
| \$\$ | | | | | | | | | | |
| December | | | | | | | | | | |
| gallons | | | | | | | | | | |
| \$\$ | | | | | | | | | | |
| January | | | | | | | | | | |
| gallons | | | | | | | | | | |
| \$\$ | | | | | | | | | | |
| February | | | | | | | | | | |
| gallons | | | | | | | | | | |
| \$\$ | | | | | | | | | | |
| March | | | | | | | | | | |
| gallons | | | | | | | | | | |
| \$\$ | | | | | | | | | | |
| April | | | | | | | | | | |
| gallons | | | | | | | | | | |
| \$\$ | | | | | | | | | | |
| May | | | | | | | | | | |
| gallons | | | | | | | | | | |
| \$\$ | | | | | | | | | | |
| June | | | | | | | | | | |
| gallons | | | | | | | | | | |
| \$\$ | | | | | | | | | | |

Pine-Strawberry Water Improvement District
Transaction Detail by Account
August 2017

09/20/17

Accrual Basis

| Type | Date | Num | Name | Memo | Amount |
|--|------------|----------|---------------------------|-------------------|------------|
| 10000 - Operation/Cust Rev Acct-Compass | | | | | |
| Bill Pmt -Check | 08/01/2017 | 5593 | EUSI, LLC | August 2017 ... | -11,250.00 |
| Bill Pmt -Check | 08/01/2017 | 5600 | Aero Drilling & Pum... | Strawberry H... | -14,800.00 |
| Bill Pmt -Check | 08/01/2017 | 5601 | Sierra Auction | Tow Charges... | -200.00 |
| Check | 08/01/2017 | | Sage Payment Solu... | | -5.00 |
| Check | 08/02/2017 | | Compass Bank | July 2017 Me... | -708.53 |
| Check | 08/02/2017 | | Sage Payment Solu... | | -10.00 |
| Check | 08/02/2017 | | Sage Payment Solu... | | -2.50 |
| Check | 08/02/2017 | | Sage Payment Solu... | | -6.50 |
| Check | 08/02/2017 | | Sage Payment Solu... | | -2.00 |
| Check | 08/02/2017 | | Sage Payment Solu... | Reject Fee | -15.00 |
| Check | 08/03/2017 | | Sage Payment Solu... | | -2.50 |
| Check | 08/04/2017 | Auto-... | ADP, LLC | PR Processin... | -83.12 |
| Check | 08/04/2017 | | Sage Payment Solu... | Reject Fee | -15.00 |
| Check | 08/04/2017 | | Sage Payment Solu... | | -119.00 |
| Check | 08/07/2017 | E-Pay | Arizona Department... | July 2017 Sal... | -12,969.82 |
| Check | 08/07/2017 | | Sage Payment Solu... | | -9.50 |
| Bill Pmt -Check | 08/08/2017 | E-Pay | United States Liabili... | Public Officia... | -890.20 |
| Check | 08/08/2017 | 5631 | PSWID-Petty Cash | Reimburse... | -140.66 |
| Check | 08/08/2017 | | Sage Payment Solu... | | -2.50 |
| Check | 08/09/2017 | Auto-... | ADP, LLC | To credit Jen... | -14.80 |
| Check | 08/09/2017 | | Sage Payment Solu... | | -4.50 |
| Check | 08/09/2017 | | Sage Payment Solu... | | -9.00 |
| Check | 08/09/2017 | | Sage Payment Solu... | | -2.00 |
| Bill Pmt -Check | 08/10/2017 | E-Pay | APS | July 2017 Ele... | -11,675.00 |
| Check | 08/10/2017 | | Sage Payment Solu... | | -2.50 |
| Check | 08/11/2017 | Auto-... | ADP, LLC | | -2,413.24 |
| Check | 08/11/2017 | 5602 | Brent Phelps | | -3.99 |
| Check | 08/11/2017 | | Sage Payment Solu... | | -126.00 |
| Check | 08/14/2017 | | Sage Payment Solu... | | -3.00 |
| Bill Pmt -Check | 08/15/2017 | Auto-... | Century Link | July 2017 Tel... | -1,179.98 |
| Bill Pmt -Check | 08/15/2017 | Auto-... | Pine Strawberry Wa... | Water for Fiel... | -45.68 |
| Bill Pmt -Check | 08/15/2017 | 5603 | Accounting For You... | July 2017 Ac... | -3,093.75 |
| Bill Pmt -Check | 08/15/2017 | 5604 | SmartSystems, Inc | Inv #25360 J... | -1,040.51 |
| Bill Pmt -Check | 08/15/2017 | 5605 | Legend Technical S... | Inv #1711535... | -160.00 |
| Bill Pmt -Check | 08/15/2017 | 5606 | EPS Group, Inc. | General Engi... | -120.00 |
| Bill Pmt -Check | 08/15/2017 | 5607 | EPS Group, Inc. | Str V 1 Tank ... | -1,161.00 |
| Bill Pmt -Check | 08/15/2017 | 5608 | EPS Group, Inc. | Mag-Ralls Int... | -4,220.00 |
| Bill Pmt -Check | 08/15/2017 | 5609 | EPS Group, Inc. | Milk Ranch ... | -489.92 |
| Bill Pmt -Check | 08/15/2017 | 5610 | Brown & Brown Law... | July 2017 Le... | -1,012.50 |
| Bill Pmt -Check | 08/15/2017 | 5611 | Brown & Brown Law... | Mar-Jun 201... | -4,365.00 |
| Bill Pmt -Check | 08/15/2017 | 5612 | Robert Bloom | July 2017 W... | -245.70 |
| Bill Pmt -Check | 08/15/2017 | 5613 | Larry Gordon | July 2017 W... | -412.21 |
| Bill Pmt -Check | 08/15/2017 | 5614 | Solitude Trails Wat... | July 2017 W... | -487.62 |
| Bill Pmt -Check | 08/15/2017 | 5615 | Wilkie McKnight | July 2017 W... | -965.51 |
| Bill Pmt -Check | 08/15/2017 | 5616 | Melissa Day-Johnson | July 2017 W... | -967.00 |
| Bill Pmt -Check | 08/15/2017 | 5617 | CH2MHill Inc | | -12,426.34 |
| Bill Pmt -Check | 08/15/2017 | 5618 | CH2MHill Inc | Late approval | -119.34 |
| Bill Pmt -Check | 08/15/2017 | E-Pay | Verizon | Jun/Jul 2017 ... | -90.88 |
| Bill Pmt -Check | 08/15/2017 | 5619 | A Better Connection | 07/11/2017-0... | -139.00 |
| Bill Pmt -Check | 08/15/2017 | 5620 | PostNet | Scans | -38.04 |
| Bill Pmt -Check | 08/15/2017 | 5621 | Chapman Auto Cen... | 2007 Silvera... | -16,072.96 |
| Bill Pmt -Check | 08/15/2017 | 5622 | Land Surveying Ser... | Survey Lot 7... | -850.00 |
| Bill Pmt -Check | 08/15/2017 | 5623 | Creative Technologi... | Route Billings | -535.96 |
| Bill Pmt -Check | 08/15/2017 | 5624 | Great American Fin... | Aug 2017 Co... | -214.91 |
| Bill Pmt -Check | 08/15/2017 | 5625 | Steve Mitchell | September 2... | -1,200.00 |
| Bill Pmt -Check | 08/15/2017 | 5626 | Little Stinker Septic ... | PortaPotty re... | -129.22 |
| Bill Pmt -Check | 08/15/2017 | 5627 | Joseph D'Apolito | Lawn Care | -40.00 |
| Bill Pmt -Check | 08/15/2017 | 5628 | Waste Matters, Inc. | Inv #657907 ... | -98.30 |
| Bill Pmt -Check | 08/15/2017 | 5629 | Verde Fire & Safety | Annual Certifi... | -90.86 |
| Bill Pmt -Check | 08/15/2017 | 5630 | Pine Hardware | PVC Pressur... | -1.79 |
| Check | 08/15/2017 | | Sage Payment Solu... | | -4.00 |
| Check | 08/15/2017 | | Compass Bank | July 2017 An... | -449.39 |
| Check | 08/16/2017 | | Sage Payment Solu... | | -6.50 |
| Check | 08/16/2017 | | Sage Payment Solu... | | -11.50 |
| Check | 08/16/2017 | | Sage Payment Solu... | | -2.00 |
| Bill Pmt -Check | 08/17/2017 | E-Pay | Auto Owners Insura... | Vehicle Insur... | -5,907.00 |
| Bill Pmt -Check | 08/17/2017 | E-Pay | SuddenLink | Telephone/C... | -100.28 |

Pine-Strawberry Water Improvement District
Transaction Detail by Account
August 2017

| Type | Date | Num | Name | Memo | Amount |
|--|------------|----------|-------------------------|------------------|--------------------|
| Check | 08/17/2017 | | Sage Payment Solu... | | -4.00 |
| Check | 08/18/2017 | | Sage Payment Solu... | | -94.50 |
| Check | 08/21/2017 | 5632 | Paulette Stravitz | Cust #A5533... | -46.58 |
| Check | 08/21/2017 | | Sage Payment Solu... | | -2.50 |
| Check | 08/22/2017 | | Sage Payment Solu... | | -3.00 |
| Check | 08/23/2017 | | Sage Payment Solu... | | -2.00 |
| Check | 08/23/2017 | | Sage Payment Solu... | | -8.00 |
| Check | 08/23/2017 | | Sage Payment Solu... | | -2.00 |
| Check | 08/24/2017 | | Sage Payment Solu... | | -2.00 |
| Check | 08/25/2017 | Auto-... | ADP, LLC | | -1,958.45 |
| Check | 08/25/2017 | Auto-... | ADP, LLC | TimeSheet F... | -39.20 |
| Check | 08/25/2017 | | Sage Payment Solu... | | -94.50 |
| Bill Pmt -Check | 08/28/2017 | Auto-... | Pine Strawberry Wa... | July 2017 Off... | -65.27 |
| Check | 08/28/2017 | | Sage Payment Solu... | | -3.50 |
| Check | 08/29/2017 | | Sage Payment Solu... | | -4.50 |
| Bill Pmt -Check | 08/30/2017 | E-Pay | Blue Cross Blue Shi... | Sept 2017 H... | -499.48 |
| Check | 08/30/2017 | | Sage Payment Solu... | | -3.00 |
| Check | 08/30/2017 | | Sage Payment Solu... | | -6.50 |
| Check | 08/30/2017 | | Sage Payment Solu... | | -1.00 |
| Bill Pmt -Check | 08/31/2017 | 5633 | LevelCon-Micro-De... | August 2017 ... | -150.00 |
| Bill Pmt -Check | 08/31/2017 | 5634 | EPS Group, Inc. | Closed McCl... | -3,108.75 |
| Bill Pmt -Check | 08/31/2017 | 5635 | CH2MHill Inc | Back Payme... | -18.00 |
| Bill Pmt -Check | 08/31/2017 | 5636 | CH2MHill Inc | Contract Lab... | -62,398.64 |
| Bill Pmt -Check | 08/31/2017 | 5637 | Lewus Electric Co., ... | Booster Pum... | -1,059.68 |
| Bill Pmt -Check | 08/31/2017 | 5638 | Chapman Auto Cen... | VOID: Repair... | 0.00 |
| Bill Pmt -Check | 08/31/2017 | 5639 | Miller Autoworks | 2007 Silvera... | -40.71 |
| Bill Pmt -Check | 08/31/2017 | 5641 | E.W. Parker Enterp... | Inv #2515 w/... | -231.00 |
| Bill Pmt -Check | 08/31/2017 | 5642 | CH2MHill Inc | Inv #65922/6... | -1,644.00 |
| Check | 08/31/2017 | 5643 | Justin Smith | Cust #63225 ... | -45.31 |
| Bill Pmt -Check | 08/31/2017 | 5640 | Creative Technologi... | Inv # 3272/33... | -2,863.16 |
| Check | 08/31/2017 | | Sage Payment Solu... | | -2.00 |
| Total 10000 · Operation/Cust Rev Acct-Compass | | | | | -188,381.74 |
| 10003 · Restricted Cust. Sec Dep-Compas | | | | | |
| Check | 08/02/2017 | 1674 | Walter Lay | Cust #A7074... | -107.80 |
| Check | 08/02/2017 | 1675 | Rosemarie Majors | Cust #A7045... | -31.36 |
| Check | 08/02/2017 | 1676 | Carol Abrams | Cust #A7203... | -125.39 |
| Check | 08/02/2017 | 1677 | Sam Kinzer | Cust #A7193... | -130.24 |
| Check | 08/15/2017 | 1678 | Rose Harper | Cust #A7124... | -32.79 |
| Check | 08/15/2017 | 1679 | Steve Rockwell | Cust #A7069... | -103.87 |
| Check | 08/17/2017 | 1680 | Larry Miller | Cust #71762 ... | -118.29 |
| Check | 08/21/2017 | 1681 | Robert Conway | Cust #A7093... | -102.32 |
| Check | 08/21/2017 | 1682 | Paulette Stravitz | Cust #A5533 ... | -20.42 |
| Check | 08/22/2017 | 1683 | Marta Wolfe | Cust #A7106... | -103.35 |
| Check | 08/31/2017 | 1684 | Frank Shepherd | Cust #A7052... | -105.00 |
| Total 10003 · Restricted Cust. Sec Dep-Compas | | | | | -980.83 |
| TOTAL | | | | | -189,362.57 |

Pine-Strawberry Water Improvement District

Balance Sheet

09/20/17

As of August 31, 2017

Accrual Basis

| | Aug 31, 17 |
|--|---------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10011 · Compass-MM-Reserve Funds Acct | 250,000.00 |
| 10010 · Impact Fee Account-Compass | 28,056.98 |
| 10000 · Operation/Cust Rev Acct-Compass | 433,911.17 |
| 10001 · Gila County Warrant Acct Chase | 9,104.40 |
| 10003 · Restricted Cust. Sec Dep-Compass | 278,273.22 |
| 10005 · Petty Cash | 200.00 |
| 10006 · Cash Drawer | 400.00 |
| Total Checking/Savings | 999,945.77 |
| Accounts Receivable | |
| 12007 · Allowance for Bad Debt | -11,086.06 |
| 12001 · Accounts Receivable-All | |
| 12008 · Property Taxes Receivable | 10,164.07 |
| 12006 · Accts Receivable-PSWID | 98,685.95 |
| Total 12001 · Accounts Receivable-All | 108,850.02 |
| Total Accounts Receivable | 97,763.96 |
| Total Current Assets | 1,097,709.73 |
| Fixed Assets | |
| 16000 · Inventory-Parts in Warehouse | 87,656.75 |
| 13000A · Acquired BUI Assets Accum Depr | |
| 13000IA · Infrastructure | |
| 13014A · Fire Hydrants/Accumulated Depr | -41,875.34 |
| 13008A · BUI-Tanks-Accumulated Deprac | -269,100.50 |
| 13005A · BUI-Booster Pumps-Accum Depr | -90,905.49 |
| 13012A · BUI-Distribution Piping-Accum D | -601,652.28 |
| 13009A · BUI-Wells & Pumps-Accum Depr | -241,695.14 |
| 13007A · BUI-Monitoring & PressuAccum De | -74,385.02 |
| Total 13000IA · Infrastructure | -1,319,613.77 |
| 13000AB · Bldgs | |
| 13010A · Bldgs/Accumulated Depreciation | -58,857.54 |
| Total 13000AB · Bldgs | -58,857.54 |
| Total 13000A · Acquired BUI Assets Accum Depr | -1,378,471.31 |
| 1500A · Accum Deprectn-Assets aft 9-09 | |
| 15000AI · Infrastructure | |
| 15005A · Booster Pumps & Bldgs-Acc Depr | -125,708.47 |
| 15007A · Monitor & Pressure Sys-Acc Depr | -4,131.73 |
| 15008A · Storage Tanks-Acc Depr | -25,927.46 |
| 15009A · Wells & Pump Equip-Acc Depr | -327,656.27 |
| 15012A · Distribution Piping-Acc Depr | -82,374.03 |
| 15016A · Roads & Landscaping-Acc Depr | -146,595.22 |
| 15018A · Meters & Connections-Acc Depr | -67,341.22 |
| 15020A · Generators-Acc Depr | -136,827.68 |
| Total 15000AI · Infrastructure | -916,562.08 |
| 15000VA · Vehicles/Furniture & Equipment | |
| 15004A · Computers Hard & Soft-Acc Depr | -59,275.10 |
| 15014A · Field Equipment-Acc Depr | -54,577.12 |
| 15015A · Vehicles & Equipmt-Acc Depr | -33,227.38 |
| Total 15000VA · Vehicles/Furniture & Equipment | -147,079.60 |
| 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

09/20/17

As of August 31, 2017

Accrual Basis

| | <u>Aug 31, 17</u> |
|--|---------------------|
| Total 1500A · Accum Deprectn-Assets aft 9-09 | -1,083,196.88 |
| 15000 · Fixd Assets-Acqrd After 9-30-09 | |
| 15000I · Infrastructure | |
| 15005 · Booster Pumps & Bldgs | 227,836.58 |
| 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 | <u>3,351,157.24</u> |
| 15000VE · Vehicles/Furniture & Equipment | |
| 15004 · Computers -Hardware & Software | 61,253.20 |
| 15014 · Field Service Equipment | 85,899.52 |
| 15015 · Vehicles & Equipment/Field | 73,732.33 |
| Total 15000VE · Vehicles/Furniture & Equipment | <u>220,885.05</u> |
| 15000LE · Leasehold Improvements | |
| 15011 · Admin Bldg-Leashold Improvement | 19,555.20 |
| Total 15000LE · Leasehold Improvements | <u>19,555.20</u> |
| 15017 · Land & Land Rights | <u>110,728.32</u> |
| Total 15000 · Fixd Assets-Acqrd After 9-30-09 | <u>3,702,325.81</u> |
| 13000 · Fixed Assets-Acquired BUI | |
| 13000B · Bldgs | |
| 13010 · Buildings Sites-B&I | 70,385.00 |
| Total 13000B · Bldgs | <u>70,385.00</u> |
| 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 | <u>1,953,959.77</u> |
| 130011 · Land & Land Rights | <u>91,239.00</u> |
| Total 13000 · Fixed Assets-Acquired BUI | <u>2,115,583.77</u> |
| 13200 · Assets To Be Capitalized-WIP | |
| 13201 · 13201 CIP FY2018 | |
| StrawHollow 3 | 16,660.00 |
| Mag-Ralls | 14,148.63 |
| Circle Drive | 23,262.50 |
| Str View 1 | 16,497.12 |
| Milk Ranch Well | 9,819.05 |
| Chlorine Project | 55,352.56 |
| General Engineering | 120.00 |
| Total 13201 · 13201 CIP FY2018 | <u>135,859.86</u> |
| Total 13200 · Assets To Be Capitalized-WIP | <u>135,859.86</u> |
| Total Fixed Assets | <u>3,579,758.00</u> |
| Other Assets | |
| 14006 · Prepaids/Contract services | 62,398.64 |
| 14005A · Ammortization of Goodwill | -225,312.84 |
| 14005 · Acq Costs - Excess-goodwill | 1,226,113.00 |

Pine-Strawberry Water Improvement District

09/20/17

Balance Sheet

Accrual Basis

As of August 31, 2017

| | Aug 31, 17 |
|--|---------------------|
| 14001 · Security Dep Admin Bldg Lease | 699.60 |
| 14004 · Prepaid Expenses | 15,538.32 |
| Total Other Assets | 1,079,436.72 |
| TOTAL ASSETS | 5,756,904.45 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 35,303.14 |
| Total Accounts Payable | 35,303.14 |
| Credit Cards | |
| 20002 · Visa CC 0846 | 440.17 |
| Total Credit Cards | 440.17 |
| Other Current Liabilities | |
| 24101 · Refundable Customer Deposits | 187,260.45 |
| 25500 · Sales Tax Payable | 11,587.46 |
| Total Other Current Liabilities | 198,847.91 |
| Total Current Liabilities | 234,591.22 |
| Long Term Liabilities | |
| 25004 · Compass Bank Refinance of Loan | 5,873,349.00 |
| Total Long Term Liabilities | 5,873,349.00 |
| Total Liabilities | 6,107,940.22 |
| Equity | |
| 32001 Prior Period Restatement | -691,691.85 |
| 32000 · Revenues over Expenses 6/30/16 | 368,733.96 |
| Net Income | -28,077.88 |
| Total Equity | -351,035.77 |
| TOTAL LIABILITIES & EQUITY | 5,756,904.45 |

Pine-Strawberry Water Improvement District
Profit & Loss YTD Comparison
August 2017

| | Aug 17 | Jul - Aug 17 |
|---|-------------------|-------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 50000 · Revenues | | |
| 50200A · Other Water Fees | | |
| 50202 · Establishment Fee-Water | 1,550.00 | 2,350.00 |
| Total 50200A · Other Water Fees | 1,550.00 | 2,350.00 |
| 50100 · Miscellaneous Fees | | |
| 50101 · Late Fees | 1,061.98 | 2,558.55 |
| 50102 · NSF Checks | 30.00 | 30.00 |
| Total 50100 · Miscellaneous Fees | 1,091.98 | 2,588.55 |
| 50200 · Water Fees | | |
| 50201D · Excess Gallon Fees Tier 4 | 15,228.14 | 44,803.24 |
| 50201C · Excess Gallon Fees Tier 3 | 6,969.10 | 21,076.27 |
| 50201B · Excess Gallon Fees Tier 2 | 5,832.75 | 15,519.23 |
| 50201A · Excess Gallon Fees-Tier 1 | 7,423.04 | 15,881.03 |
| 50201 · Water Base Fees | 136,487.76 | 180,099.62 |
| Total 50200 · Water Fees | 171,940.79 | 277,379.39 |
| Total 50000 · Revenues | 174,582.77 | 282,317.94 |
| Total Income | 174,582.77 | 282,317.94 |
| Expense | | |
| 90000 · Contract Services-Field | | |
| 90001D · Contract Services-Fuels | 868.44 | 1,937.47 |
| 90001C · Contract Services-Chemicals | 18.00 | 18.00 |
| 90001B · Contract Services-Materials | 5,428.86 | 16,786.17 |
| 90001A · Contract Services-Labor | 62,398.64 | 124,797.28 |
| Total 90000 · Contract Services-Field | 68,713.94 | 143,538.92 |
| 60000 · ADMINISTRATION | | |
| 60039 · Other Admin Expenses | | |
| 60031 · Mailings-Customer Billings | 3,399.12 | 3,818.33 |
| 60025 · Supplies / Printing - Adm. | 178.70 | 807.56 |
| 60024 · Dues and Subscriptions | 50.40 | 50.40 |
| 60014 · Insurance General | 1,148.92 | 2,297.84 |
| 60011 · Bank Charges | 449.39 | 904.76 |
| Total 60039 · Other Admin Expenses | 5,226.53 | 7,878.89 |
| 60038 · Outside Source Fees | | |
| 60035 · 60035 Accountant Fees General | 5,287.50 | 8,381.25 |
| 60010 · Sage-EFT Fees | 593.50 | 1,144.50 |
| 60009 · Merchant Credit Card Fees | 708.53 | 1,273.94 |
| 60008 · Invoice Cloud Fees | 0.00 | 1,278.40 |
| Total 60038 · Outside Source Fees | 6,589.53 | 12,078.09 |
| 60037 · Administrative Office Expenses | | |
| 60019 · Equipment Rental-Adm | 214.91 | 429.82 |
| 60023 · Computer expenses | 1,728.45 | 2,977.29 |
| 60016 · Telephone/Ans. Serv./ Internet | | |
| 60016A · 60016A DM Cell Phone | 90.88 | 181.76 |
| 60016 · Telephone/Ans. Serv./ Internet - Other | 706.19 | 1,463.06 |
| Total 60016 · Telephone/Ans. Serv./ Internet | 797.07 | 1,644.82 |
| 60017 · Janitorial/Trash & Security bldg | 170.86 | 304.86 |
| 60013 · Electric,Propane & Water- Adm. | 250.00 | 611.45 |
| 60012 · Building Lease | 1,200.00 | 2,400.00 |
| Total 60037 · Administrative Office Expenses | 4,361.29 | 8,368.24 |
| 6000-B · 6000-B-Admin Employer Burden | | |
| 600-9G · Payroll Processing Fees/ADP | 122.32 | 240.59 |
| 600-9F · Employer Insurances Burden | 417.48 | 896.46 |
| 600-9E · PSWID-Workmens Comp Insurance | 46.75 | 93.50 |
| 600-9D · PSWID-Employment Taxes-SUTA | 16.89 | 38.95 |
| 600-9C · PSWID-Employment Taxes-FUTA | 2.72 | 6.27 |
| 600-9B · PSWID-Employment Taxes-Med | 58.82 | 117.05 |
| 600-9A · PSWID-Employment Taxes-SS | 251.51 | 500.56 |
| Total 6000-B · 6000-B-Admin Employer Burden | 916.49 | 1,893.38 |
| 6000-A · Administrative Labor | | |

Pine-Strawberry Water Improvement District Profit & Loss YTD Comparison

August 2017

Accrual Basis

| | Aug 17 | Jul - Aug 17 |
|--|-------------------|-------------------|
| 600-4 · 600-4 CS Representative 2 | 452.80 | 900.35 |
| 600-8 Office Manager | 1,615.00 | 3,469.80 |
| 600-5 · District Manager-contract serv | 11,250.00 | 22,500.00 |
| 600-3 · Customer Service Rep | 2,070.75 | 2,892.00 |
| Total 6000-A · Administrative Labor | 15,388.55 | 29,762.15 |
| 60030 · Depreciation Expense-Admin | 61.53 | 123.06 |
| Total 60000 · ADMINISTRATION | 32,543.92 | 60,103.81 |
| 70000 · BOARD OF DIRECTORS | | |
| 70012 · Website-Updates & Postings | 20.73 | 41.46 |
| 70011 · Professional Consulting | 768.98 | 768.98 |
| 70010 · Amortized Deferred Acq. Charges | 2,619.92 | 5,239.84 |
| 70003 · Ins. Public Officials Liability | 368.83 | 737.66 |
| 70004 · Legal Fees - B of D | 3,892.50 | 4,905.00 |
| 70005 · Public Communications & Ads Run | 19.95 | 234.75 |
| 70008 · Travel and Meals - B of D | 1,460.02 | 1,460.02 |
| Total 70000 · BOARD OF DIRECTORS | 9,150.93 | 13,387.71 |
| 80000 · OPERATIONS | | |
| 80038 · Existing Sites Wells & Pumps | | |
| 80014 · Water Share Agreemts | 2,947.98 | 6,026.02 |
| 80017 · Asphalt-Landscape Repairs | 1,875.00 | 1,875.00 |
| 80018 · Testing Lab/Regulatory Fees H2O | 2,208.00 | 2,368.00 |
| 80010 · Outside Services | | |
| 80010E · General Engineering | 3,108.75 | 3,108.75 |
| 80010C · Pumps & Motors | 1,059.68 | 1,059.68 |
| 80010B · Survey Costs | 981.80 | 981.80 |
| 80010 · Outside Services - Other | 150.00 | 300.00 |
| Total 80010 · Outside Services | 5,300.23 | 5,450.23 |
| 80013 · Telephones-Tank Levels/Pumps | 394.63 | 789.26 |
| 80012 · Electricity Wells & Water Share | | |
| 80012B · Electric-Existing Well Sites | 6,000.00 | 14,500.00 |
| 80012A · Electric Water Shares | 1,500.00 | 4,425.00 |
| Total 80012 · Electricity Wells & Water Share | 7,500.00 | 18,925.00 |
| Total 80038 · Existing Sites Wells & Pumps | 20,225.84 | 35,433.51 |
| 80037 · Field Office Expenses | | |
| 80007 · Storage Unit | 50.00 | 100.00 |
| 80005 · Janitorial/Trash - Field Office | 187.52 | 374.15 |
| 80002 · Water -Field Office | 45.68 | 91.10 |
| 80001 · Phone/Electric -Field Office | 337.40 | 676.05 |
| Total 80037 · Field Office Expenses | 620.60 | 1,241.30 |
| 80036 · Field Vehicle & Equipmt Costs | | |
| 80024 · Autos & Eqpt-Insurance Fees | 573.43 | 1,260.81 |
| 80023 · Autos & Eqpt-License Fees | 15.46 | 97.03 |
| 80022 · Autos & Eqpt-Maintain & Repair | 240.71 | 2,504.59 |
| Total 80036 · Field Vehicle & Equipmt Costs | 829.60 | 3,862.43 |
| 80035 · Parts Water Structures | | |
| 80016 · Parts Existing Infrastructure | 1.79 | 1.79 |
| Total 80035 · Parts Water Structures | 1.79 | 1.79 |
| 80021 · Depreciation Expense | 26,677.35 | 53,086.82 |
| Total 80000 · OPERATIONS | 48,355.18 | 93,625.85 |
| Total Expense | 158,763.97 | 310,656.29 |
| Net Ordinary Income | 15,818.80 | -28,338.35 |
| Other Income/Expense | | |
| Other Income | | |
| 50400 · Other Income | | |
| 50401 · Accounting Credit | 0.00 | 111.18 |
| 50403 · Interest | 33.26 | 149.29 |
| Total 50400 · Other Income | 33.26 | 260.47 |
| Total Other Income | 33.26 | 260.47 |

9:26 AM

09/20/17

Accrual Basis

Pine-Strawberry Water Improvement District Profit & Loss YTD Comparison

August 2017

| | Aug 17 | Jul - Aug 17 |
|------------------|------------------|-------------------|
| Net Other Income | 33.26 | 260.47 |
| Net Income | <u>15,852.06</u> | <u>-28,077.88</u> |