

Pine-Strawberry Water Improvement District

Treasurer's Report

For

June 21, 2018 Board Meeting

The following reports are provided with financial information through May 31, 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)**
- **PSWID Capital Projects Report (1 Page)**
- **WIFA Funding Report (2 Pages)**
- **WIFA Capital Projects Report (2 Pages)**
- **Water Usage Revenue Increase Resulting from 7/1/2016 Tier Changes (1 Page)**
- **Base Rate Revenue Increase Resulting from 7/1/2016 Rate Change (1 Page)**
- **General Ledger Detail Report (6 Pages)**

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

ASSETS	<u>5/31/2017</u>	<u>5/31/2018</u>
Current Assets		
Cash in Bank - BBVA Compass Revenue Fund (Operations)	\$624,426.96	\$658,602.76
Cash in Bank - BBVA Compass Restricted Customer Deposits	272,927.37	202,145.89
Cash in Bank - BBVA Compass Impact Fee Account	28,056.98	42,056.98
Cash in Bank - BBVA Compass Maintenance Reserve Fund	250,000.00	250,000.00
Cash in Bank - Chase Bank Gila County Warrant Account	43,491.42	242,243.29
Cash in Bank - BBVA WIFA Operations	0.00	24,359.84
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>\$1,219,502.73</u>	<u>\$1,470,008.76</u>
Accounts Receivable		
Accounts Receivable - PSWID - Less Allowance for Bad Debts	241,228.74	145,117.03
Property Tax Receivable-Gila County	0.00	2,050.88
Unbilled Water Fees	0.00	0.00
Total Accounts Receivable	<u>241,228.74</u>	<u>147,167.91</u>
Total Current Assets	\$1,460,731.47	\$1,617,176.67
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>-2,403,184.06</u>	<u>-2,500,005.76</u>
	3,047,531.64	3,342,056.07
Construction in Progress - District	588,147.99	203,439.68
Construction in Progress - WIFA	0.00	260,427.61
Total Fixed Assets	<u>\$3,681,164.77</u>	<u>\$3,893,580.11</u>
Other Assets		
Acquired Costs - Excess Goodwill-Net of Amortization	\$1,037,479.00	\$977,220.88
Prepaid Contract Services and Expenses	96,835.11	52,483.03
Security Deposit - Admin Building Lease	699.60	699.60
Total Other Assets	<u>\$1,135,013.71</u>	<u>\$1,030,403.51</u>
TOTAL ASSETS	<u>\$6,276,909.95</u>	<u>\$6,541,160.29</u>
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts Payable	\$10,603.68	\$77,306.86
Accrued Payroll	0.00	\$0.00
Credit Card Payable	0.00	1,569.61
Sales Tax Payable	20,040.81	13,985.39
Refundable Customer Deposits	183,182.96	202,290.66
Accrued Interest	39,840.00	37,597.88
Total Current Liabilities	<u>\$253,667.45</u>	<u>\$332,750.40</u>
Long Term Liabilities		
BBVA Compass Bank	6,076,967.00	5,409,377.00
WIFA Note Payable	0.00	231,522.05
Total Notes Payable	<u>6,076,967.00</u>	<u>5,640,899.05</u>
TOTAL LIABILITIES	\$6,330,634.45	\$5,973,649.45
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	785,908.37	700,527.55
TOTAL EQUITY	<u>(53,724.50)</u>	<u>567,510.84</u>
TOTAL LIABILITIES & EQUITY	<u>\$6,276,909.95</u>	<u>\$6,541,160.29</u>

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

INCOME	5/31/2017	5/31/2018
Revenues		
Water Fees	\$1,823,448.52	\$1,792,177.51
Property Tax Levy	675,110.88	709,187.16
Other Water Fees	34,624.23	40,202.50
Miscellaneous Fees	9,169.52	15,773.35
TOTAL REVENUE	\$2,542,353.15	\$2,557,340.52
EXPENSES		
Administrative Labor	\$130,810.88	\$189,471.11
Administrative Labor Burden	18,906.70	26,178.00
Administrative Office Expenses	58,043.20	61,476.71
Outside Source Fees	59,285.97	39,491.01
Other Administrative Expenses	53,535.95	54,075.97
WIFA Incidental Expenses	0.00	158.81
ADMINISTRATIVE EXPENSES	\$320,582.70	\$370,851.61
Board of Directors Expense	\$47,327.14	\$94,495.61
Depreciation & Amortization- Administrative	3,383.21	30,197.35
TOTAL ADMINISTRATIVE EXPENSES	\$371,293.05	\$495,544.57
OPERATIONS EXPENSES		
Contract Services - Field	\$802,717.93	\$441,703.76
Outside Services	16,405.73	32,887.65
Field Labor	0.00	134,763.20
Field Labor Burden	0.00	37,910.26
Existing Sites Wells & Pumps	171,483.85	156,726.84
Field Office Expenses	7,006.82	25,579.11
Field Vehicle & Equipment	8,446.97	26,395.85
Parts Water Structures	8,194.82	41,917.03
OPERATIONS EXPENSES	\$1,014,256.12	\$897,883.70
Depreciation	281,091.09	260,681.91
TOTAL OPERATIONS EXPENSES	\$1,295,347.21	\$1,158,565.61
TOTAL EXPENSES	\$1,666,640.26	\$1,654,110.18
NET INCOME	\$875,712.89	\$903,230.34
OTHER INCOME/EXPENSE		
Other Income - Theft Insurance Claim	\$91,352.26	
Interest, Accounting Credit & Other	2,040.33	\$2,044.04
TOTAL OTHER INCOME	\$93,392.59	\$2,044.04
Other Expenses	\$2,120.57	\$0.00
Interest Charges	181,076.54	204,746.83
TOTAL OTHER EXPENSES	\$183,197.11	\$204,746.83
TOTAL OTHER INCOME & EXPENSE	-\$89,804.52	-\$202,702.79
NET INCOME	\$785,908.37	\$700,527.55

**PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
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FOR THE ELEVEN MONTHS ENDED MAY 2017 AND 2018**

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TOTAL OTHER INCOME & EXPENSE	-\$89,804.52	-\$202,702.79
NET INCOME	\$785,908.37	\$700,527.55

Pine-Strawberry Water Improvement District
Cash Position as of May 31, 2018 - Based on the Budget Report

	Monthly Cash In	Monthly Cash Out	Monthly Net	Budget Net Cash Position @ Month- End	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	
May	\$243,062	\$237,396	\$5,666	\$661,451	1
June					
YTD 2017/2018	\$2,681,813	\$2,709,901	(\$28,088)	\$661,451	

Bank Account Presentation

Reconciled Statement Balances	Beginning	Ending	
CB-Revenue Fund(Operations)	\$588,338.44	\$658,602.76	
CB-WIFA Operations	\$25,559.84	\$24,359.84	
Chase Bank - Warrant Account	\$212,636.36	\$242,243.29	
Compass Bank - Impact Fees	\$40,056.98	\$42,056.98	
Non-Restricted Account Balances	\$866,591.62	\$967,262.87	2
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$199,580.69	\$202,145.89	
CB - WIFA Reserve Account	\$50,000.00	\$50,000.00	
Restricted Account Balances	\$499,580.69	\$502,145.89	
Total Reconciled Balances	\$1,366,172.31	\$1,469,408.76	
Bank Statement Balances	Beginning	Ending	
CB-Revenue Fund(Operations)	\$604,546.16	\$671,013.92	
CB-WIFA Operations	\$115,099.94	\$86,916.19	
Chase Bank - Warrant Account	\$212,636.36	\$242,243.29	
Compass Bank - Impact Fees	\$40,056.98	\$42,056.98	
Non-Restricted Account Balances	\$972,339.44	\$1,042,230.38	2
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$200,140.81	\$202,895.45	
CB - WIFA Reserve Account	\$50,000.00	\$50,000.00	
Restricted Account Balances	\$500,140.81	\$502,895.45	
Total Statement Balances	\$1,472,480.25	\$1,545,125.83	

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 May 31, 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
Arizona Water Association	5/1/2018	Dues	CE	\$15.00		
Arizona Water Association	5/1/2018	Dues	CE	\$15.00		
Arizona Water Association	5/1/2018	Dues	CE	\$65.00		
Sam's Club	5/9/2018	Office Supplies	CE	\$402.20		
Amazon Marketplace	5/18/2018	Supplies - Field	CE	\$11.49		
Amazon Marketplace	5/18/2018	Supplies - Field	CE	\$28.29		
Amazon Marketplace	5/18/2018	Supplies - Field	CE	\$77.00		
Amazon Marketplace	5/18/2018	Garmin Handheld GPS	CE	\$496.70		
Amazon Marketplace	5/23/2018	Gas Cutoff Saw	CE	\$829.00		\$1,939.68
E-Pay Transfer	5/24/2018				\$1,617.21	\$1,442.48
Amazon Marketplace	5/25/2018	Motor Oil	CE	\$127.13		\$1,569.61
Balance 5/31/18						\$1,569.61
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	Final Revised	Fiscal Year to Date Thru 5/31/2018			Notes:
	FY 17/18	FY 17/18	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	\$666,968	\$710,175	\$43,207	5
Customer Sales	\$2,025,000	\$2,025,000	\$1,856,250	\$1,792,178	(\$64,072)	5
Miscellaneous Revenues	\$50,000	\$60,860	\$55,788	\$55,976	\$188	
Potential Grants/Non-Revenue Funds	\$950,000	\$0	\$0	\$0	\$0	
WIFA Financial Aid Package	\$0	\$890,000	\$0	\$0	\$0	
WIFA Technical Assistance Grant	\$0	\$35,000	\$6,915	\$6,915	\$0	
Water/Energy Nexus Grant	\$0	\$75,000	\$0	\$0	\$0	
Sales Tax on Revenues	\$134,000	\$134,000	\$122,833	\$123,485	\$652	
SUBTOTAL: CASH IN FLOWS	\$3,887,000	\$3,947,461	\$2,708,754	\$2,688,729	(\$20,025)	
TOTAL REVENUE	\$4,637,000	\$4,637,000	\$3,398,293	\$3,378,268	(\$20,025)	
Expenses (Cash Out)						
Contract Services-Labor	\$765,000	\$411,993	\$411,993	\$411,993	\$0	
Contract Services-Materials	\$135,500	\$135,500	\$124,208	\$26,020	(\$98,188)	
Contract Services-Chemicals	\$10,000	\$10,000	\$9,167	\$18	(\$9,149)	
Contract Services-Fuels	\$14,500	\$14,500	\$13,292	\$3,673	(\$9,619)	
SUBTOTAL: CONTRACT SERVICES EXPENSES	\$925,000	\$571,993	\$558,660	\$441,704	(\$116,956)	
Operations	\$230,000	\$492,500	\$451,458	\$392,110	(\$59,348)	
Admin	\$450,000	\$500,000	\$458,333	\$370,693	(\$87,640)	
Board (legal Fees and Advertising)	\$50,000	\$50,000	\$45,833	\$94,496	\$48,663	
Capital project/Repair	\$468,000	\$458,507	\$420,298	\$351,007	(\$69,291)	2
Infrastructure Repairs	\$90,000	\$90,000	\$82,500	\$64,070	(\$18,430)	
Additional Potential Grants/Non-Revenue Funds	\$950,000	\$0	\$0	\$0	\$0	
WIFA Financial Aid Package	\$0	\$890,000	\$0	\$0	\$0	
WIFA Technical Assistance Grant	\$0	\$35,000	\$6,915	\$6,915	\$0	
Water/Energy Nexus Grant	\$0	\$75,000	\$0	\$0	\$0	
Deferred Debt Service	\$300,000	\$300,000	\$300,000	\$300,000	\$0	
Debt Service/Loans (Qtrly Payment)	\$790,000	\$790,000	\$724,168	\$572,337	(\$151,831)	3
Sales Tax on Revenues	\$134,000	\$134,000	\$122,833	\$123,485	\$652	
SUBTOTAL: OPERATIONS & CAPITAL EXPENSES	\$3,462,000	\$3,815,007	\$2,612,338	\$2,275,113	(\$337,225)	
TOTAL EXPENSES	\$4,387,000	\$4,387,000	\$3,170,998	\$2,716,817	(\$454,181)	
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	\$3,420,998	\$2,966,817	(\$454,181)	
Net Operating Surplus (Shortfall) as of 07/31/2017					\$434,156	4
Net Cash Position at Month End				\$661,451		

1. Capital projects carryforward to FY 2017-2018

2. Capital projects 2018 on hold per DM

3. Debt service under budget as payments are due quarterly and anticipated additional principal payment is in budget

4. Overall income and expenses are more or less than anticipated for year to date

5. All property tax levies, excess water and base fees collected from the rate changes effective July 1, 2016 are allocated to pay

PSWID FY 2017/18 Capital Projects Report

Fiscal Year to Date Thru May 2018

	Approved FY18 CIP Program Budget	CIP Program Budget Changes	Revised 2018 CIP Program Budget	PRIOR YEAR 17 CIP	Adjusted FY18 CIP Program Budget	FY18 Costs to Date	Current FY18 CIP Commitment	Notes
FY 16/17 Capital Projects Carryover to FY 17/18								
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/Rails - Engineering	\$2,000	\$3,046	\$5,046	\$5,046			\$0	
Magnolia/Rails - 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	\$2,855	\$2,145	
Milk Ranch Well Pumping Rate Testing	\$12,000	-\$1,359	\$10,641		\$10,641	\$10,641	\$0	
Magnolia/Rails WM & VPD Installation	\$32,000	\$8,791	\$40,791		\$40,791	\$40,791	\$0	
Uncommitted Funds			\$0		\$0	\$0	\$0	
	\$454,130	-\$65,367	\$388,763	\$37,564	\$351,199	\$19,688	\$331,511	
	\$508,130	-\$62,935	\$445,195	\$37,564	\$407,631	\$73,975	\$333,656	
FY 17/18 CAPITAL PROJECTS BEFORE GRANTS	\$603,130	-\$53,398	\$549,732	\$112,861	\$436,871	\$98,543	\$338,328	
WIFA Technical Assistance Grant	\$35,000	\$33,500	\$68,500			\$40,898	\$27,602	
Water/Energy Nexus Grant	\$75,000		\$75,000		\$75,000	\$8,390	\$66,610	
	\$110,000	\$33,500	\$143,500		\$143,500	\$49,288	\$94,212	
FY 17/18 CAPITAL PROJECTS INCLUDING GRANTS	\$713,130	-\$19,898	\$693,232	\$112,861	\$580,371	\$147,831	\$432,540	
1. Reallocate funds from Strawberry Ranch 3 to current year CIP.								

WIFA PSWID Funding Program FY18 thru FY22

Fiscal Year to Date Thru May 2018

Uses by Budget Item	Budget	Disburst 1	Remaining Balance	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	\$5,087.50	\$824,176.58				
Legal/Debt Authorization	\$0.00		\$0.00		\$0.00		\$50,000.00				
Financial Advisor	\$50,000.00		\$50,000.00		\$0.00						
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	\$51,738.30	\$6,148,066.54				
Inspection & Construction Management	\$600,000.00		\$600,000.00	\$9,234.62	\$590,765.38	\$4,530.55	\$586,234.83				
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	\$61,356.35	\$7,768,477.95	\$0.00	\$0.00	\$0.00	\$0.00

PSWID CIP PROGRAM FY18 THRU FY22

PROJECT NAME	Approved Project Cost	Disburst 1	Remaining Balance	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	\$52,158.30	\$100,249.12				
Whispering Pines (Size 6")	\$256,289.00		\$256,289.00	\$2,591.00	\$253,698.00	\$886.88	\$252,811.12				
Pine Creek Easement (Ellison to North Rd)	\$141,062.00		\$141,062.00	\$2,591.85	\$138,470.15	\$886.87	\$137,583.28				
Old County Road & Bradshaw Road (6")	\$285,093.00		\$285,093.00	\$2,591.00	\$282,502.00	\$886.87	\$281,615.13				
Old County Road & Torrey Pines Ln (6")	\$305,546.00		\$305,546.00	\$2,591.00	\$302,955.00	\$886.88	\$302,068.12				
Cool Pines Est Pipe Upgrade Phase A	\$411,290.00		\$411,290.00		\$411,290.00						
Strawberry Ranch 2 & Strawberry Knolls 2	\$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	\$55,705.80	\$5,610,720.77				
Strawberry View 1 Tank Replacement	\$154,000.00	\$30,100.65	\$123,899.35	\$2,330.00	\$121,569.35	\$1,120.00	\$120,449.35				
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	\$1,120.00	\$749,899.35				
Brookview Terrace - Track A	\$67,275.00		\$67,275.00		\$67,275.00						
Handscrabble 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 May 2018

Uses by Budget Item	Budget	Remaining		Disburst 2		Remaining		Disburst 3		Remaining		Disburst 4		Remaining		Disburst 5		Remaining	
		Disburst 1	Balance	Disburst 2	Balance	Disburst 3	Balance	Disburst 4	Balance	Disburst 5	Balance	Disburst 6	Balance	Disburst 7	Balance	Disburst 8	Balance	Disburst 9	Balance
Pine Valley Homesites - Lot 109	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Portal 2 - Lot 178	\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$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		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00
Strawberry Hollow #3	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Strawberry Knolls 2 - Lot 138	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Strawberry Mtn Shawdows 1 - Lot 25	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Strawberry Ranch 2 - Track D	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Strawberry Ranch 5 - Track C	\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00
Strawberry View 1 - Lot 59	\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00
Magnolia/Rails	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Milk Ranch Well #2 & #3	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Pine Crest - Lot 25	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Portal 3 - Lot 97 WSA	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Strawberry Hollow	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Strawberry Hollow (Old PSWID SH3)	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Strawberry Hollow Intertie (New SH 3)	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Strawberry Ranch 5 - Track C	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Strawberry View 1 - Lot 59	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$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		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$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		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Total VFD-Booster Pump Projects	\$1,394,884.00		\$1,394,884.00		\$1,394,884.00		\$1,394,884.00		\$1,394,884.00		\$1,394,884.00		\$1,394,884.00		\$1,394,884.00		\$1,394,884.00		\$1,394,884.00
Milk Ranch Well 2	\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00
Pine Crest	\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00
Milk Ranch Well 1	\$60,000.00		\$60,000.00		\$60,000.00		\$60,000.00		\$60,000.00		\$60,000.00		\$60,000.00		\$60,000.00		\$60,000.00		\$60,000.00
Portal 3 - Lot 97 (WSA)	\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00
Strawberry Hollow	\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00
Strawberry Hollow (Old PSWID SH3)	\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$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		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$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		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00
Well Rehabilitation Project Total	\$410,000.00		\$410,000.00		\$410,000.00		\$410,000.00		\$410,000.00		\$410,000.00		\$410,000.00		\$410,000.00		\$410,000.00		\$410,000.00
Program & Construction Management				\$9,234.62	\$9,234.62	\$4,530.55	\$13,765.17												
WIFA TOTAL FUNDING DIFFERENCE	-\$383,261.00		-\$383,261.00		-\$383,261.00		-\$383,261.00		-\$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	\$61,356.35	\$7,768,477.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

WIFA PSWID CIP Program FY18 thru FY22

Fiscal Year to Date Thru May 2018

PROJECT NAME	Approved Project Budget	CIP Contract Awarded	CIP Budget	Budget Changes	CIP Revised Budget	Prior Year CIP Costs to Date	CIP Revised Budget	FY 18 Costs to Date	FY 18 CIP Remaining Budget	FY 18-22 Funding Adjustments	FY 18-22 Funding Balance
EUSI Program Management Fees	\$200,000.00	\$200,000.00			\$200,000.00		\$200,000.00	\$17,867.18	\$182,132.82		\$182,132.82
Circle Drive Waterline Replacement	\$270,543.00		\$270,543.00		\$270,543.00	\$25,770.42	\$244,772.58	\$145,473.46	\$99,299.12		\$99,299.12
Whispering Pines (Size 6")	\$256,289.00		\$256,289.00		\$256,289.00		\$256,289.00	\$6,612.00	\$249,677.00		\$249,677.00
Pine Creek Easement (Ellison to North Rd)	\$141,062.00		\$141,062.00		\$141,062.00		\$141,062.00	\$16,065.04	\$124,996.96		\$124,996.96
Old County Road & Bradshaw Road (6")	\$285,093.00		\$285,093.00		\$285,093.00		\$285,093.00	\$5,955.87	\$279,137.13		\$279,137.13
Old County Road & Torrey Pines Ln (6")	\$305,546.00		\$305,546.00		\$305,546.00		\$305,546.00	\$5,955.87	\$299,590.13		\$299,590.13
Cool Pines Est Pipe Upgrade Phase A	\$411,290.00		\$411,290.00		\$411,290.00		\$411,290.00	\$0.00	\$411,290.00		\$411,290.00
Strawberry Ranch 2 & Strawberry Knolls 2	\$343,640.00		\$343,640.00		\$343,640.00		\$343,640.00	\$1,967.12	\$341,672.88		\$341,672.88
Tail Pines Pipeline Upgrade Phase A	\$458,370.00		\$458,370.00		\$458,370.00		\$458,370.00	\$0.00	\$458,370.00		\$458,370.00
Tail Pines Pipeline Upgrade Phases B&C (McClendon Effect)	\$1,279,410.00		\$1,279,410.00		\$1,279,410.00		\$1,279,410.00	\$0.00	\$1,279,410.00		\$1,279,410.00
Portal 3 PRV Replacement	\$363,104.00		\$363,104.00		\$363,104.00		\$363,104.00	\$0.00	\$363,104.00		\$363,104.00
Spruce Drive Waterline Replacement	\$115,500.00		\$115,500.00		\$115,500.00		\$115,500.00	\$0.00	\$115,500.00		\$115,500.00
Strawberry Hollow Waterline Replacement	\$1,565,080.00		\$1,565,080.00		\$1,565,080.00		\$1,565,080.00	\$0.00	\$1,565,080.00		\$1,565,080.00
Waterline Projects Total	\$5,994,927.00	\$0.00	\$5,994,927.00	\$0.00	\$5,994,927.00	\$25,770.42	\$5,969,156.58	\$199,896.54	\$5,769,260.04	\$0.00	\$5,769,260.04
Strawberry View 1 Tank Replacement	\$154,000.00		\$154,000.00	\$0.00	\$154,000.00	\$30,100.65	\$123,899.35	\$4,660.00	\$119,239.35	\$0.00	\$119,239.35
Canyon Tank 1 Replacement	\$160,000.00		\$160,000.00		\$160,000.00		\$160,000.00	\$0.00	\$160,000.00		\$160,000.00
Canyon Tank 2 Rehabilitation	\$110,000.00		\$110,000.00		\$110,000.00		\$110,000.00	\$0.00	\$110,000.00		\$110,000.00
Brookview Terrace	\$84,500.00		\$84,500.00		\$84,500.00		\$84,500.00	\$0.00	\$84,500.00		\$84,500.00
Portal 2	\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00	\$0.00	\$91,650.00		\$91,650.00
Water Tank Road	\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00	\$0.00	\$91,650.00		\$91,650.00
Strawberry Creek Foothills	\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00	\$0.00	\$91,650.00		\$91,650.00
Tank Projects Total	\$783,450.00	\$0.00	\$783,450.00	\$0.00	\$783,450.00	\$30,100.65	\$753,349.35	\$4,660.00	\$748,689.35	\$0.00	\$748,689.35
Brookview Terrace - Track A	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Hardscrabble Mesa	\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00
Hwy 87 & Pine Creek	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Pine Mtn Acres - Lot 7	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Pine Ranch 2 - Lot 25	\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00
Pine Valley Homesites - Lot 109	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Portal 2 - Lot 178	\$81,144.00		\$81,144.00		\$81,144.00		\$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		\$81,144.00		\$81,144.00		\$81,144.00
Strawberry Hollow #3	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Strawberry Knolls 2 - Lot 138	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Strawberry Mtn Shawdows 1 - Lot 25	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Strawberry Ranch 2 - Track D	\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Strawberry Ranch 5 - Track C	\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00
Strawberry View 1 - Lot 59	\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00
Magnolia/Rails	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Milk Ranch Well #2 & #3	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Pine Crest - Lot 25	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Portal 3 - Lot 97 WSA	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Strawberry Hollow	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Strawberry Hollow (Old PSWID SH3)	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Strawberry Hollow Intertie (New SH 3)	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Strawberry Ranch 5 - Track C	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Strawberry View 1 - Lot 59	\$33,620.00		\$33,620.00		\$33,620.00		\$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		\$33,620.00		\$33,620.00		\$33,620.00

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

	Old Rate Structure				New Rate Structure						Increased Revenue
	0-3k	3k - 6k	6+k	Total	0-3k	3k - 5k	5k -10k	10k+	Total		
Total Gallons:	20,174,592	19,332,133	32,354,923	71,861,648	20,174,592	14,141,476	16,545,355	21,000,225	71,861,648	0	
Total \$\$	35,305.55	135,324.94	291,194.30	461,824.79	35,305.55	98,990.34	165,453.55	315,003.38	614,752.81	152,928.02	
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	
May											
gallons	1,787,039	2,289,430	5,733,388	9,809,857	1,787,039	1,631,850	2,350,800	4,040,168	9,809,857		
\$\$	3,127.32	16,026.01	51,600.49	70,753.82	3,127.32	11,422.95	23,508.00	60,602.52	98,660.79	27,906.97	

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

FY18 YTD (July '17 thru June '18)

	Meter size	5/8	3/4	1	1 1/2	2	3	4	Total
Number of Comm Accts	51		4	15	4	4	-	-	78
OLD Base Fee	\$42.50	\$42.50	\$42.50	\$58.16	\$62.77	\$100.32	\$129.80	\$194.70	
NEW Base Fee	\$60.00	\$60.00	\$60.00	\$110.00	\$150.00	\$210.00	\$240.00	\$460.00	
OLD Revenue	\$2,167.50	\$170.00	\$872.40	\$251.08	\$401.28	\$0.00	\$0.00	\$0.00	
New Revenue	\$3,060.00	\$240.00	\$1,650.00	\$600.00	\$840.00	\$0.00	\$0.00	\$0.00	
Increased Revenue	\$892.50	\$70.00	\$777.60	\$348.92	\$438.72	\$0.00	\$0.00	\$0.00	
									\$2,527.74
									11 # Months
									<u>\$27,805.14</u>
									<u>YTD Total</u>

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Pine-Strawberry Water Improvement District
General Ledger
As of May 31, 2018

06/15/18

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
10015 · WIFA Reserve Acctnt							50,000.00
Total 10015 · WIFA Reserve Acctnt							50,000.00
10014 · WIFA Operations Acctnt							25,559.84
Bill Pmt -Check	05/15/2018	1013	Arizona Departm...	Pine ...	20000 · Ac...	-900.00	24,659.84
General Journal	05/29/2018	7650		Recor...	25005 · WI...	61,356.35	86,016.19
Bill Pmt -Check	05/30/2018	1014	EUSI, LLC	Apr 2...	20000 · Ac...	-858.55	85,157.64
Bill Pmt -Check	05/30/2018	1015	EUSI, LLC	Apr 2...	20000 · Ac...	-3,672.00	81,485.64
Bill Pmt -Check	05/30/2018	1016	Mountain High E...	Circle...	20000 · Ac...	-51,738.30	29,747.34
Bill Pmt -Check	05/30/2018	1017	EPS Group, Inc.	WIFA...	20000 · Ac...	-3,547.50	26,199.84
Bill Pmt -Check	05/30/2018	1018	EPS Group, Inc.	Circle...	20000 · Ac...	-420.00	25,779.84
Bill Pmt -Check	05/30/2018	1019	EPS Group, Inc.	StrV1...	20000 · Ac...	-1,120.00	24,659.84
Bill Pmt -Check	05/30/2018	1020	EPS Group, Inc.	Gene...	20000 · Ac...	-300.00	24,359.84
Total 10014 · WIFA Operations Acctnt						-1,200.00	24,359.84
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
Transfer	05/25/2018			Cust ...	10000 · Op...	2,000.00	42,056.98
Total 10010 · Impact Fee Account-Compass						2,000.00	42,056.98
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							588,338.44
Transfer	05/01/2018			Cust ...	10003 · Re...	-150.00	588,188.44
Transfer	05/01/2018			Cust ...	10003 · Re...	-300.00	587,888.44
Transfer	05/01/2018			Cust ...	10003 · Re...	150.00	588,038.44
Transfer	05/01/2018			Cust ...	10003 · Re...	50.00	588,088.44
Deposit	05/01/2018			Deposit	12006 · Ac...	249.07	588,337.51
Deposit	05/01/2018			Deposit	12006 · Ac...	91.90	588,429.41
Deposit	05/01/2018			Deposit	12006 · Ac...	70.13	588,499.54
Deposit	05/01/2018			Deposit	12006 · Ac...	208.65	588,708.19
Deposit	05/01/2018			Deposit	12006 · Ac...	226.40	588,934.59
Deposit	05/01/2018			Cust ...	12006 · Ac...	150.00	589,084.59
Deposit	05/01/2018			Cust ...	12006 · Ac...	200.00	589,284.59
Deposit	05/01/2018			Deposit	12006 · Ac...	4,809.09	594,093.68
Deposit	05/01/2018			Deposit	12006 · Ac...	780.13	594,873.81
Deposit	05/01/2018			Deposit	12006 · Ac...	584.52	595,458.33
Deposit	05/01/2018			Deposit	12006 · Ac...	124.73	595,583.06
Deposit	05/01/2018			Deposit	12006 · Ac...	190.67	595,773.73
Check	05/01/2018		Sage Payment S...	60010 · Sa...		-5.00	595,768.73
Transfer	05/02/2018			Cust ...	10003 · Re...	88.77	595,857.50
Transfer	05/02/2018			Cust ...	10003 · Re...	-150.00	595,707.50
Check	05/02/2018	6030	Jeannie Scofield	Cust ...	12006 · Ac...	-32.71	595,674.79
Check	05/02/2018	6032	Gila County Engi...	WIFA...	80010A · R...	-45.00	595,629.79
Transfer	05/02/2018			Cust ...	10003 · Re...	96.39	595,726.18
Deposit	05/02/2018			Deposit	12006 · Ac...	2,204.95	597,931.13
Transfer	05/02/2018			Cust ...	10003 · Re...	-150.00	597,781.13
Deposit	05/02/2018			Deposit	12006 · Ac...	593.73	598,374.86
Deposit	05/02/2018			Deposit	12006 · Ac...	853.70	599,228.56
Deposit	05/02/2018			Deposit	12006 · Ac...	252.18	599,480.74
Deposit	05/02/2018			Deposit	12006 · Ac...	5,318.68	604,799.42
Check	05/02/2018		Compass Bank	Apr 2...	60009 · Me...	-742.51	604,056.91
Check	05/02/2018		Sage Payment S...	60010 · Sa...		-10.00	604,046.91

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Pine-Strawberry Water Improvement District

06/15/18

General Ledger

Accrual Basis

As of May 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	05/02/2018		Sage Payment S...		60010 · Sa...	-4.00	604,042.91
Check	05/02/2018		Sage Payment S...		60010 · Sa...	-6.50	604,036.41
Check	05/02/2018		Sage Payment S...		60010 · Sa...	-2.50	604,033.91
Bill Pmt -Check	05/03/2018	Auto-...	Invoice Cloud	Apr 2...	20000 · Ac...	-1,327.60	602,706.31
Deposit	05/03/2018			Deposit	12006 · Ac...	3,697.07	606,403.38
Deposit	05/03/2018			Deposit	12006 · Ac...	1,189.37	607,592.75
Deposit	05/03/2018			Deposit	12006 · Ac...	495.19	608,087.94
Check	05/03/2018		Sage Payment S...		60010 · Sa...	-3.00	608,084.94
Check	05/04/2018	6031	Support Paymen...	Atlas ...	800-9G · C...	-78.67	608,006.27
Check	05/04/2018	Auto-...	ADP, LLC	05/04...	-SPLIT-	-15,990.85	592,015.42
Deposit	05/04/2018			Deposit	12006 · Ac...	2,938.05	594,953.47
Transfer	05/04/2018			cUST...	10003 · Re...	-150.00	594,803.47
Transfer	05/04/2018			Cust ...	10003 · Re...	-150.00	594,653.47
Deposit	05/04/2018			Deposit	12006 · Ac...	13,899.52	608,552.99
Deposit	05/04/2018			Deposit	12006 · Ac...	200.30	608,753.29
Check	05/04/2018			Rejec...	12006 · Ac...	-207.50	608,545.79
Check	05/04/2018		Sage Payment S...	Rejec...	60010 · Sa...	-15.00	608,530.79
Check	05/04/2018		Sage Payment S...		60010 · Sa...	-130.50	608,400.29
Check	05/07/2018	E-Pay	Arizona Departm...	Apr 2...	-SPLIT-	-10,392.11	598,008.18
Transfer	05/07/2018			Cust ...	10003 · Re...	-300.00	597,708.18
Transfer	05/07/2018			Cust ...	10003 · Re...	41.25	597,749.43
Deposit	05/07/2018			Deposit	12006 · Ac...	4,758.40	602,507.83
Deposit	05/07/2018			Deposit	12006 · Ac...	802.67	603,310.50
Deposit	05/07/2018			Deposit	12006 · Ac...	547.62	603,858.12
Check	05/07/2018		Sage Payment S...		60010 · Sa...	-7.00	603,851.12
Check	05/07/2018			Adj fr...	12006 · Ac...	-64.35	603,786.77
Transfer	05/08/2018			Cust ...	10003 · Re...	44.92	603,831.69
Deposit	05/08/2018			Deposit	12006 · Ac...	200.00	604,031.69
Transfer	05/08/2018			Cust ...	10003 · Re...	-150.00	603,881.69
Deposit	05/08/2018			Deposit	12006 · Ac...	276.23	604,157.92
Deposit	05/08/2018			Deposit	12006 · Ac...	46.17	604,204.09
Deposit	05/08/2018			Deposit	12006 · Ac...	50.00	604,254.09
Deposit	05/08/2018			Deposit	12006 · Ac...	47.76	604,301.85
Deposit	05/08/2018			Cust ...	12006 · Ac...	200.00	604,501.85
Deposit	05/08/2018			Deposit	12006 · Ac...	5,707.65	610,209.50
Deposit	05/08/2018			Deposit	12006 · Ac...	54.80	610,264.30
Deposit	05/08/2018			Deposit	12006 · Ac...	1,701.48	611,965.78
Deposit	05/08/2018			Deposit	12006 · Ac...	145.29	612,111.07
Deposit	05/08/2018			Deposit	12006 · Ac...	98.40	612,209.47
Deposit	05/08/2018			Deposit	12006 · Ac...	243.04	612,452.51
Check	05/08/2018		Sage Payment S...		60010 · Sa...	-2.00	612,450.51
Transfer	05/09/2018			Cust ...	10003 · Re...	42.71	612,493.22
Transfer	05/09/2018			Cust ...	10003 · Re...	-300.00	612,193.22
Transfer	05/09/2018			Cust ...	10003 · Re...	47.07	612,240.29
Transfer	05/09/2018			Cust ...	10003 · Re...	-150.00	612,090.29
Transfer	05/09/2018			Cust ...	10003 · Re...	71.31	612,161.60
Deposit	05/09/2018			Deposit	12006 · Ac...	3,587.19	615,748.79
Deposit	05/09/2018			Deposit	12006 · Ac...	371.96	616,120.75
Deposit	05/09/2018			Deposit	12006 · Ac...	704.96	616,825.71
Deposit	05/09/2018			Deposit	12006 · Ac...	310.19	617,135.90
Deposit	05/09/2018			Deposit	12006 · Ac...	2,606.98	619,742.88
Check	05/09/2018		Sage Payment S...		60010 · Sa...	-3.50	619,739.38
Check	05/09/2018		Sage Payment S...		60010 · Sa...	-4.50	619,734.88
Check	05/09/2018		Sage Payment S...		60010 · Sa...	-3.00	619,731.88
Transfer	05/10/2018			Cust ...	10003 · Re...	-150.00	619,581.88
Deposit	05/10/2018			Deposit	12006 · Ac...	898.54	620,480.42
Bill Pmt -Check	05/10/2018	E-Pay	US Bank Voyage...	Apr 2...	20000 · Ac...	-1,175.67	619,304.75
Deposit	05/10/2018			Deposit	12006 · Ac...	142.33	619,447.08
Check	05/10/2018		Sage Payment S...		60010 · Sa...	-1.50	619,445.58
Bill Pmt -Check	05/11/2018	E-Pay	Verizon	Cell P...	20000 · Ac...	-458.08	618,987.50
Check	05/11/2018	Auto-...	ADP, LLC	05/04...	600-9G · P...	-130.22	618,857.28
Bill Pmt -Check	05/11/2018	E-Pay	APS	Apr 2...	20000 · Ac...	-9,066.47	609,790.81
Transfer	05/11/2018			Cust ...	10003 · Re...	-150.00	609,640.81
Deposit	05/11/2018			Cust ...	12006 · Ac...	200.00	609,840.81
Deposit	05/11/2018			Deposit	12006 · Ac...	143.18	609,983.99
Deposit	05/11/2018			Deposit	12006 · Ac...	200.53	610,184.52
Deposit	05/11/2018			Deposit	12006 · Ac...	127.11	610,311.63
Deposit	05/11/2018			Deposit	12006 · Ac...	4,692.06	615,003.69

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Pine-Strawberry Water Improvement District
General Ledger
As of May 31, 2018

06/15/18

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	05/11/2018			Deposit	12006 · Ac...	13,656.65	628,660.34
Deposit	05/11/2018			Deposit	12006 · Ac...	552.76	629,213.10
Check	05/11/2018		Sage Payment S...		60010 · Sa...	-15.00	629,198.10
Check	05/11/2018		Sage Payment S...		60010 · Sa...	-134.00	629,064.10
Bill Pmt -Check	05/14/2018	Auto-...	Pine Strawberry ...	May 2...	20000 · Ac...	-64.24	628,999.86
Check	05/14/2018	6033	Advantage Realty	Cust ...	12006 · Ac...	-45.31	628,954.55
Check	05/14/2018	6034	Walter Lay	Cust ...	12006 · Ac...	-42.20	628,912.35
Deposit	05/14/2018			Deposit	12006 · Ac...	7,812.47	636,724.82
Transfer	05/14/2018			Cust ...	10003 · Re...	53.40	636,778.22
Deposit	05/14/2018			Deposit	12006 · Ac...	350.81	637,129.03
Deposit	05/14/2018			Deposit	12006 · Ac...	512.95	637,641.98
Check	05/14/2018		Sage Payment S...		60010 · Sa...	-3.50	637,638.48
Bill Pmt -Check	05/15/2018	Auto-...	Century Link	Apr 2...	20000 · Ac...	-1,197.19	636,441.29
Bill Pmt -Check	05/15/2018	6035	EPS Group, Inc.	VOID:...	20000 · Ac...	0.00	636,441.29
Bill Pmt -Check	05/15/2018	6036	Legend Technica...	Apr 2...	20000 · Ac...	-544.00	635,897.29
Bill Pmt -Check	05/15/2018	6037	USABlueBook	Inv #5...	20000 · Ac...	-652.44	635,244.85
Bill Pmt -Check	05/15/2018	6038	Waste Matters, I...	Acctn...	20000 · Ac...	-98.30	635,146.55
Bill Pmt -Check	05/15/2018	6039	Jim Baldwin	Meal f...	20000 · Ac...	-17.95	635,128.60
Bill Pmt -Check	05/15/2018	6040	SmartSystems, Inc	Apr 2...	20000 · Ac...	-1,878.54	633,250.06
Bill Pmt -Check	05/15/2018	6041	Creative Technol...	2 Rou...	20000 · Ac...	-778.63	632,471.43
Bill Pmt -Check	05/15/2018	6042	PostNet	Apr 2...	20000 · Ac...	-132.92	632,338.51
Bill Pmt -Check	05/15/2018	6043	Maintenance Co...	May 2...	20000 · Ac...	-597.00	631,741.51
Bill Pmt -Check	05/15/2018	6044	Great American ...	May 2...	20000 · Ac...	-214.91	631,526.60
Bill Pmt -Check	05/15/2018	6045	Steve Mitchell	June ...	20000 · Ac...	-1,200.00	630,326.60
Bill Pmt -Check	05/15/2018	6046	Pine Hardware	1 Rec...	20000 · Ac...	-14.07	630,312.53
Bill Pmt -Check	05/15/2018	6047	Kenny Mitchell	June ...	20000 · Ac...	-600.00	629,712.53
Bill Pmt -Check	05/15/2018	6048	Larry Gordon	Apr 2...	20000 · Ac...	-57.31	629,655.22
Bill Pmt -Check	05/15/2018	6049	Robert Bloom	Apr 2...	20000 · Ac...	-441.25	629,213.97
Bill Pmt -Check	05/15/2018	6050	Wilkie McKnight	Apr 2...	20000 · Ac...	-195.54	629,018.43
Bill Pmt -Check	05/15/2018	6051	Melissa Day-Joh...	Apr 2...	20000 · Ac...	-1,156.88	627,861.55
Bill Pmt -Check	05/15/2018	6052	Travis Stodghill	Apr 2...	20000 · Ac...	-444.75	627,416.80
Bill Pmt -Check	05/15/2018	6053	Solitude Trails W...	Apr 2...	20000 · Ac...	-848.98	626,567.82
Bill Pmt -Check	05/15/2018	6054	Griffin's Propane...	Inv #1...	20000 · Ac...	-77.54	626,490.28
Bill Pmt -Check	05/15/2018	6055	Chapman Auto C...	Clute...	20000 · Ac...	-569.33	625,920.95
Bill Pmt -Check	05/15/2018	6056	Dana Kepner Co...	5 Invo...	20000 · Ac...	-2,504.66	623,416.29
Bill Pmt -Check	05/15/2018	6057	Gila Generator	3 Pha...	20000 · Ac...	-1,253.62	622,162.67
Check	05/15/2018	6058	PSWID-Petty Ca...	Petty ...	-SPLIT-	-169.45	621,993.22
Deposit	05/15/2018			Deposit	12006 · Ac...	2,511.22	624,504.44
Deposit	05/15/2018			Deposit	12006 · Ac...	808.09	625,312.53
Deposit	05/15/2018			Deposit	12006 · Ac...	47.31	625,359.84
Deposit	05/15/2018			Deposit	12006 · Ac...	311.32	625,671.16
Check	05/15/2018		Sage Payment S...		60010 · Sa...	-2.50	625,668.66
Check	05/15/2018			April ...	60011 · Ba...	-725.15	624,943.51
Deposit	05/16/2018			Deposit	12006 · Ac...	57.41	625,000.92
Deposit	05/16/2018			Deposit	12006 · Ac...	50.01	625,050.93
Deposit	05/16/2018			Deposit	12006 · Ac...	1,663.38	626,714.31
Deposit	05/16/2018			Deposit	12006 · Ac...	3,020.89	629,735.20
Deposit	05/16/2018			Deposit	12006 · Ac...	894.09	630,629.29
Deposit	05/16/2018			Deposit	12006 · Ac...	1,130.36	631,759.65
Deposit	05/16/2018			Deposit	12006 · Ac...	150.26	631,909.91
Check	05/16/2018		Sage Payment S...		60010 · Sa...	-8.00	631,901.91
Check	05/16/2018		Sage Payment S...		60010 · Sa...	-9.00	631,892.91
Check	05/16/2018		Sage Payment S...		60010 · Sa...	-1.00	631,891.91
Deposit	05/17/2018			Cust ...	12006 · Ac...	710.00	632,601.91
Deposit	05/17/2018			Deposit	12006 · Ac...	200.00	632,801.91
Transfer	05/17/2018			Cust ...	10003 · Re...	-150.00	632,651.91
Transfer	05/17/2018			Cust ...	10003 · Re...	-150.00	632,501.91
Transfer	05/17/2018			Cust ...	10003 · Re...	91.75	632,593.66
Check	05/17/2018	6059	Frances Montgo...	Cust ...	12006 · Ac...	-23.19	632,570.47
Transfer	05/17/2018			Cust ...	10003 · Re...	-300.00	632,270.47
Deposit	05/17/2018			Deposit	12006 · Ac...	3,606.14	635,876.61
Transfer	05/17/2018			Cust ...	10003 · Re...	40.52	635,917.13
Deposit	05/17/2018			Deposit	12006 · Ac...	45.31	635,962.44
Deposit	05/17/2018			Deposit	12006 · Ac...	47.81	636,010.25
Check	05/17/2018			Adj fo...	12006 · Ac...	-64.35	635,945.90
Check	05/17/2018		Sage Payment S...		60010 · Sa...	-0.50	635,945.40
Check	05/18/2018	Auto-...	ADP, LLC	05/18...	-SPLIT-	-17,279.75	618,665.65
Check	05/18/2018	6060	Support Paymen...	Atlas ...	800-9G · C...	-78.67	618,586.98

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Pine-Strawberry Water Improvement District
General Ledger
As of May 31, 2018

06/15/18

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	05/18/2018			Deposit	12006 · Ac...	95.45	618,682.43
Deposit	05/18/2018			Deposit	12006 · Ac...	320.27	619,002.70
Deposit	05/18/2018			Cust ...	12006 · Ac...	150.00	619,152.70
Transfer	05/18/2018			Cust ...	10003 · Re...	-150.00	619,002.70
Deposit	05/18/2018			Deposit	12006 · Ac...	3,887.60	622,890.30
Transfer	05/18/2018			Cust ...	10003 · Re...	-150.00	622,740.30
Deposit	05/18/2018			Deposit	12006 · Ac...	679.50	623,419.80
Deposit	05/18/2018			Deposit	12006 · Ac...	10,523.57	633,943.37
Check	05/18/2018		Sage Payment S...	Rejec...	60010 · Sa...	-15.00	633,928.37
Check	05/18/2018		Sage Payment S...		60010 · Sa...	-94.00	633,834.37
Bill Pmt -Check	05/21/2018	6061	Gila County Rec...	2018 ...	20000 · Ac...	-93.75	633,740.62
Check	05/21/2018	6062	Shirley Murch	Cust ...	12006 · Ac...	-50.89	633,689.73
Deposit	05/21/2018			Deposit	12006 · Ac...	4,642.27	638,332.00
Deposit	05/21/2018			Deposit	12006 · Ac...	47.11	638,379.11
Deposit	05/21/2018			Deposit	12006 · Ac...	743.51	639,122.62
Deposit	05/21/2018			Deposit	12006 · Ac...	644.27	639,766.89
Check	05/21/2018			Rejec...	12006 · Ac...	-393.07	639,373.82
Check	05/21/2018		Sage Payment S...	Rejec...	60010 · Sa...	-15.00	639,358.82
Check	05/21/2018		Sage Payment S...		60010 · Sa...	-5.00	639,353.82
Deposit	05/22/2018			Cust ...	12006 · Ac...	200.00	639,553.82
Deposit	05/22/2018			Cust ...	12006 · Ac...	150.00	639,703.82
Deposit	05/22/2018			Cust ...	12006 · Ac...	350.00	640,053.82
Deposit	05/22/2018			Deposit	12006 · Ac...	190.01	640,243.83
Deposit	05/22/2018			Deposit	12006 · Ac...	197.57	640,441.40
Deposit	05/22/2018			Deposit	12006 · Ac...	5,849.02	646,290.42
Deposit	05/22/2018			Deposit	12006 · Ac...	65.48	646,355.90
Deposit	05/22/2018			Deposit	12006 · Ac...	532.41	646,888.31
Deposit	05/22/2018			Deposit	12006 · Ac...	99.08	646,987.39
Deposit	05/22/2018			Deposit	12006 · Ac...	399.29	647,386.68
Check	05/22/2018		Sage Payment S...		60010 · Sa...	-2.50	647,384.18
Transfer	05/23/2018			Cust ...	10003 · Re...	-150.00	647,234.18
Transfer	05/23/2018			Cust ...	10003 · Re...	-150.00	647,084.18
Transfer	05/23/2018			Cust ...	10003 · Re...	-150.00	646,934.18
Check	05/23/2018	6063	Vicky Parra	Cust ...	12006 · Ac...	-40.52	646,893.66
Bill Pmt -Check	05/23/2018	Auto-...	SuddenLink	May 2...	20000 · Ac...	-100.28	646,793.38
Deposit	05/23/2018			Deposit	12006 · Ac...	1,671.39	648,464.77
Deposit	05/23/2018			Deposit	12006 · Ac...	2,634.95	651,099.72
Deposit	05/23/2018			Deposit	12006 · Ac...	674.91	651,774.63
Deposit	05/23/2018			Deposit	12006 · Ac...	575.99	652,350.62
Deposit	05/23/2018			Deposit	12006 · Ac...	92.78	652,443.40
Check	05/23/2018		Sage Payment S...		60010 · Sa...	-6.00	652,437.40
Check	05/23/2018		Sage Payment S...		60010 · Sa...	-5.50	652,431.90
Check	05/23/2018		Sage Payment S...		60010 · Sa...	-1.00	652,430.90
Transfer	05/24/2018			Cust ...	10003 · Re...	-150.00	652,280.90
Check	05/24/2018	E-Pay	Compass CC 0846	9 Tra...	20002 · Vis...	-1,617.21	650,663.69
Deposit	05/24/2018			Deposit	12006 · Ac...	4,700.50	655,364.19
Deposit	05/24/2018			Deposit	12006 · Ac...	96.84	655,461.03
Deposit	05/24/2018			Deposit	12006 · Ac...	110.46	655,571.49
Check	05/24/2018		Sage Payment S...		60010 · Sa...	-1.00	655,570.49
Check	05/25/2018	Auto-...	ADP, LLC	05/18...	600-9G · P...	-132.18	655,438.31
Check	05/25/2018	Auto-...	ADP, LLC	05/18...	600-9G · P...	-41.60	655,396.71
Transfer	05/25/2018			Cust ...	10003 · Re...	29.38	655,426.09
Transfer	05/25/2018			Cust ...	10010 · Im...	-2,000.00	653,426.09
Transfer	05/25/2018			Cust ...	10003 · Re...	-150.00	653,276.09
Transfer	05/25/2018			Cust ...	10003 · Re...	-150.00	653,126.09
Deposit	05/25/2018			Cust ...	12006 · Ac...	3,400.00	656,526.09
Deposit	05/25/2018			Cust ...	12006 · Ac...	200.00	656,726.09
Transfer	05/25/2018			Cust ...	10003 · Re...	-450.00	656,276.09
Transfer	05/25/2018			Cust ...	10003 · Re...	40.80	656,316.89
Transfer	05/25/2018			Cust ...	10003 · Re...	64.20	656,381.09
Transfer	05/25/2018			Cust ...	10003 · Re...	-40.80	656,340.29
Deposit	05/25/2018			Deposit	12006 · Ac...	143.46	656,483.75
Deposit	05/25/2018			Deposit	12006 · Ac...	0.14	656,483.89
Deposit	05/25/2018			Deposit	12006 · Ac...	3,061.68	659,545.57
Deposit	05/25/2018			Deposit	12006 · Ac...	11,282.17	670,827.74
Deposit	05/25/2018			Deposit	12006 · Ac...	703.27	671,531.01
Check	05/25/2018		Sage Payment S...		60010 · Sa...	-105.00	671,426.01
Check	05/29/2018	6064	Dave Montgomery	Cust ...	12006 · Ac...	-88.77	671,337.24

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of May 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -Check	05/29/2018	E-Pay	Blue Cross Blue ...	Jun 2...	20000 · Ac...	-5,589.68	665,747.56
Deposit	05/29/2018			Deposit	12006 · Ac...	3,921.29	669,668.85
Transfer	05/29/2018			Cust ...	10003 · Re...	-150.00	669,518.85
Deposit	05/29/2018			Deposit	12006 · Ac...	581.77	670,100.62
Deposit	05/29/2018			Deposit	12006 · Ac...	612.66	670,713.28
Deposit	05/29/2018			Deposit	12006 · Ac...	854.52	671,567.80
Check	05/29/2018		Sage Payment S...		60010 · Sa...	-5.00	671,562.80
Bill Pmt -Check	05/30/2018	E-Pay	Home Depot	3 Rec...	20000 · Ac...	-483.81	671,078.99
Deposit	05/30/2018			Deposit	12006 · Ac...	50.00	671,128.99
Deposit	05/30/2018			Deposit	12006 · Ac...	238.12	671,367.11
Deposit	05/30/2018			Deposit	12006 · Ac...	4,058.96	675,426.07
Deposit	05/30/2018			Deposit	12006 · Ac...	465.96	675,892.03
Deposit	05/30/2018			Deposit	12006 · Ac...	481.93	676,373.96
Check	05/30/2018		Sage Payment S...		60010 · Sa...	-3.00	676,370.96
Check	05/31/2018	Auto-...	ADP, LLC	06/01...	-SPLIT-	-16,589.89	659,781.07
Check	05/31/2018	6065	Support Paymen...	Atlas ...	800-9G · C...	-78.67	659,702.40
Bill Pmt -Check	05/31/2018	6066	Great American ...	May 2...	20000 · Ac...	-202.77	659,499.63
Bill Pmt -Check	05/31/2018	6067	Little Stinker Sep...	Field ...	20000 · Ac...	-144.00	659,355.63
Bill Pmt -Check	05/31/2018	6068	A Better Connect...	May 2...	20000 · Ac...	-143.17	659,212.46
Bill Pmt -Check	05/31/2018	6069	Natasha Marchi	Admi...	20000 · Ac...	-50.00	659,162.46
Bill Pmt -Check	05/31/2018	6070	Lewus Electric C...	Capa...	20000 · Ac...	-78.91	659,083.55
Bill Pmt -Check	05/31/2018	6071	LevelCon-Micro-...	May 2...	20000 · Ac...	-150.00	658,933.55
Bill Pmt -Check	05/31/2018	6072	Jodee Smith	Suppl...	20000 · Ac...	-26.52	658,907.03
Bill Pmt -Check	05/31/2018	6073	Douglas Reid	Board...	20000 · Ac...	-7,115.00	651,792.03
Bill Pmt -Check	05/31/2018	6074	Creative Technol...	3Rout...	20000 · Ac...	-1,316.86	650,475.17
Bill Pmt -Check	05/31/2018	6075	Valley Imaging S...	04/16...	20000 · Ac...	-6.88	650,468.29
Bill Pmt -Check	05/31/2018	6076	USABlueBook	Inv #5...	20000 · Ac...	-183.45	650,284.84
Bill Pmt -Check	05/31/2018	6077	Payson Roundup	Doc #...	20000 · Ac...	-181.28	650,103.56
Transfer	05/31/2018			Cust ...	10003 · Re...	23.84	650,127.40
Transfer	05/31/2018			Cust ...	10003 · Re...	21.80	650,149.20
Deposit	05/31/2018			Deposit	12006 · Ac...	6,699.49	656,848.69
Deposit	05/31/2018			Deposit	12006 · Ac...	1,021.22	657,869.91
Deposit	05/31/2018			Deposit	12006 · Ac...	403.55	658,273.46
Deposit	05/31/2018			Deposit	12006 · Ac...	332.35	658,605.81
Deposit	05/31/2018			Deposit	12006 · Ac...	377.61	658,983.42
Deposit	05/31/2018			Deposit	12006 · Ac...	149.31	659,132.73
Bill Pmt -Check	05/31/2018	E-Pay	Blue Cross Blue ...	May ...	20000 · Ac...	-517.97	658,614.76
Check	05/31/2018		Sage Payment S...		60010 · Sa...	-6.00	658,608.76
Check	05/31/2018		Sage Payment S...		60010 · Sa...	-2.50	658,606.26
Check	05/31/2018		Sage Payment S...		60010 · Sa...	-1.50	658,604.76
Check	05/31/2018		Sage Payment S...		60010 · Sa...	-2.00	658,602.76
Total 10000 · Operation/Cust Rev Acct-Compass						70,264.32	658,602.76
10001 · Gila County Warrant Acct Chase							212,636.36
Deposit	05/31/2018			Deposit	-SPLIT-	29,606.93	242,243.29
Total 10001 · Gila County Warrant Acct Chase						29,606.93	242,243.29
10002 · Gila County Warrant Reserve							0.00
Total 10002 · Gila County Warrant Reserve							0.00
10003 · Restricted Cust. Sec Dep-Compas							199,580.69
Transfer	05/01/2018			Cust ...	10000 · Op...	150.00	199,730.69
Transfer	05/01/2018			Cust ...	10000 · Op...	300.00	200,030.69
Transfer	05/01/2018			Cust ...	10000 · Op...	-150.00	199,880.69
Transfer	05/01/2018			Cust ...	10000 · Op...	-50.00	199,830.69
Transfer	05/02/2018			Cust ...	10000 · Op...	-88.77	199,741.92
Transfer	05/02/2018			Cust ...	10000 · Op...	150.00	199,891.92
Check	05/02/2018	1761	Dave Montgomery	Cust ...	24101 · Re...	-61.23	199,830.69
Check	05/02/2018	1762	David or Kathryn...	Cust ...	24101 · Re...	-55.00	199,775.69
Transfer	05/02/2018			Cust ...	10000 · Op...	-96.39	199,679.30
Transfer	05/02/2018			Cust ...	10000 · Op...	150.00	199,829.30
Check	05/04/2018	1763	Rose Harper	Cust ...	24101 · Re...	-53.61	199,775.69
Transfer	05/04/2018			cUST...	10000 · Op...	150.00	199,925.69
Transfer	05/04/2018			Cust ...	10000 · Op...	150.00	200,075.69
Transfer	05/07/2018			Cust ...	10000 · Op...	300.00	200,375.69
Transfer	05/07/2018			Cust ...	10000 · Op...	-41.25	200,334.44
Transfer	05/08/2018			Cust ...	10000 · Op...	-44.92	200,289.52

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Pine-Strawberry Water Improvement District

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General Ledger

Accrual Basis

As of May 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	05/08/2018	1764	Kathleen or Mark...	Cust ...	24101 · Re...	-108.75	200,180.77
Check	05/08/2018	1765	Lisa Hubbard	Cust ...	24101 · Re...	-22.08	200,158.69
Transfer	05/08/2018			Cust ...	10000 · Op...	150.00	200,308.69
Transfer	05/09/2018			Cust ...	10000 · Op...	-42.71	200,265.98
Transfer	05/09/2018			Cust ...	10000 · Op...	300.00	200,565.98
Transfer	05/09/2018			Cust ...	10000 · Op...	-47.07	200,518.91
Transfer	05/09/2018			Cust ...	10000 · Op...	150.00	200,668.91
Transfer	05/09/2018			Cust ...	10000 · Op...	-71.31	200,597.60
Transfer	05/10/2018			Cust ...	10000 · Op...	150.00	200,747.60
Transfer	05/11/2018			Cust ...	10000 · Op...	150.00	200,897.60
Check	05/14/2018	1766	Keith O'Rourke	Cust ...	24101 · Re...	-150.00	200,747.60
Check	05/14/2018	1767	Advantage Realty	Cust ...	24101 · Re...	-107.29	200,640.31
Check	05/14/2018	1768	Wally Neal	Cust ...	24101 · Re...	-102.93	200,537.38
Check	05/14/2018	1769	Gerald Cremonese	Cust ...	24101 · Re...	-78.69	200,458.69
Transfer	05/14/2018			Cust ...	10000 · Op...	-53.40	200,405.29
Transfer	05/17/2018			Cust ...	10000 · Op...	150.00	200,555.29
Transfer	05/17/2018			Cust ...	10000 · Op...	150.00	200,705.29
Transfer	05/17/2018			Cust ...	10000 · Op...	-91.75	200,613.54
Check	05/17/2018	1770	Shirley Murch	Cust ...	24101 · Re...	-58.25	200,555.29
Transfer	05/17/2018			Cust ...	10000 · Op...	300.00	200,855.29
Transfer	05/17/2018			Cust ...	10000 · Op...	-40.52	200,814.77
Check	05/18/2018	1771	Vicky Parra	Cust ...	24101 · Re...	-109.48	200,705.29
Transfer	05/18/2018			Cust ...	10000 · Op...	150.00	200,855.29
Transfer	05/18/2018			Cust ...	10000 · Op...	150.00	201,005.29
Transfer	05/23/2018			Cust ...	10000 · Op...	150.00	201,155.29
Transfer	05/23/2018			Cust ...	10000 · Op...	150.00	201,305.29
Transfer	05/23/2018			Cust ...	10000 · Op...	150.00	201,455.29
Transfer	05/24/2018			Cust ...	10000 · Op...	150.00	201,605.29
Transfer	05/25/2018			Cust ...	10000 · Op...	-29.38	201,575.91
Transfer	05/25/2018			Cust ...	10000 · Op...	150.00	201,725.91
Transfer	05/25/2018			Cust ...	10000 · Op...	150.00	201,875.91
Check	05/25/2018	1772	Debbie Faunce	Cust ...	24101 · Re...	-179.38	201,696.53
Transfer	05/25/2018			Cust ...	10000 · Op...	450.00	202,146.53
Transfer	05/25/2018			Cust ...	10000 · Op...	-40.80	202,105.73
Transfer	05/25/2018			Cust ...	10000 · Op...	-64.20	202,041.53
Transfer	05/25/2018			Cust ...	10000 · Op...	40.80	202,082.33
Check	05/29/2018	1773	Debra Huff	Cust ...	24101 · Re...	-40.80	202,041.53
Transfer	05/29/2018			Cust ...	10000 · Op...	150.00	202,191.53
Transfer	05/31/2018			Cust ...	10000 · Op...	-23.84	202,167.69
Transfer	05/31/2018			Cust ...	10000 · Op...	-21.80	202,145.89
Total 10003 · Restricted Cust. Sec Dep-Compas						2,565.20	202,145.89
10004 · Restricted Debt Service Reserve							0.00
Total 10004 · Restricted Debt Service Reserve							0.00
10005 · Petty Cash							200.00
Total 10005 · Petty Cash							200.00
10006 · Cash Drawer							400.00
Total 10006 · Cash Drawer							400.00
10007 · LOC-Bank Proceeds not spent							0.00
Total 10007 · LOC-Bank Proceeds not spent							0.00
12007 · Allowance for Bad Debt							-10,663.70
General Journal	05/30/2018	7653	PSWID	Bad ...	10103 · Ba...	1,875.04	-8,788.66
Total 12007 · Allowance for Bad Debt						1,875.04	-8,788.66
12001 · Accounts Receivable-All							124,962.41
12090 · Other Receivables							0.00
Total 12090 · Other Receivables							0.00
12008 · Property Taxes Receivable							2,058.30
Deposit	05/31/2018		Customer Paym...	Prior ...	10001 · Gil...	-7.42	2,050.88
Total 12008 · Property Taxes Receivable						-7.42	2,050.88
12006 · Accts Receivable-PSWID							122,904.11

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Accrual Basis

Pine-Strawberry Water Improvement District

Balance Sheet

As of May 31, 2018

May 31, 18

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

10015 · WIFA Reserve Acct	50,000.00
10014 · WIFA Operations Acct	24,359.84
10011 · Compass-MM-Reserve Funds Acct	250,000.00
10010 · Impact Fee Account-Compass	42,056.98
10000 · Operation/Cust Rev Acct-Compass	658,602.76
10001 · Gila County Warrant Acct Chase	242,243.29
10003 · Restricted Cust. Sec Dep-Compas	202,145.89
10005 · Petty Cash	200.00
10006 · Cash Drawer	400.00

Total Checking/Savings 1,470,008.76

Accounts Receivable

12007 · Allowance for Bad Debt	-8,788.66
12001 · Accounts Receivable-All	
12008 · Property Taxes Receivable	2,050.88
12006 · Accts Receivable-PSWID	153,905.69

Total 12001 · Accounts Receivable-All 155,956.57

Total Accounts Receivable 147,167.91

Total Current Assets 1,617,176.67

Fixed Assets

16000 · Inventory-Parts in Warehouse 87,656.75

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

13014A · Fire Hydrants/Accumulated Depr	-45,632.84
13008A · BUI-Tanks-Accumulated Depr	-294,448.37
13005A · BUI-Booster Pumps-Accum Depr	-90,905.49
13012A · BUI-Distribution Piping-Accum D	-658,650.72
13009A · BUI-Wells & Pumps-Accum Depr	-241,695.14
13007A · BUI-Monitoring & PressuAccum De	-74,580.77

Total 13000IA · Infrastructure -1,405,913.33

13000AB · Bldgs

13010A · Bldgs/Accumulated Depreciation	-60,074.21
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Total 13000AB · Bldgs -60,074.21

Total 13000A · Acquired BUI Assets Accum Depr -1,465,987.54

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

15005A · Booster Pumps & Bldgs-Acc Depr	-141,954.22
15007A · Monitor & Pressure Sys-Acc Depr	-4,537.99
15008A · Storage Tanks-Acc Depr	-32,454.26
15009A · Wells & Pump Equip-Acc Depr	-292,102.58
15012A · Distribution Piping-Acc Depr	-102,951.49
15016A · Roads & Landscaping-Acc Depr	-45,978.79
15018A · Meters & Connections-Acc Depr	-80,246.77
15020A · Generators-Acc Depr	-152,059.37

Total 15000AI · Infrastructure -852,285.47

15000VA · Vehicles/Furniture & Equipment

15004A · Computers Hard & Soft-Acc Depr	-60,530.27
15014A · Field Equipment-Acc Depr	-60,938.14
15015A · Vehicles & Equipmt-Acc Depr	-40,709.14

Total 15000VA · Vehicles/Furniture & Equipment -162,177.55

15000LA · Lease Hold Improvements

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

Pine-Strawberry Water Improvement District

Balance Sheet

As of May 31, 2018

	May 31, 18
Total 15000LA · Lease Hold Improvements	-19,555.20
Total 1500A · Accum Deprectn-Assets aft 9-09	-1,034,018.22
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	
Strawberry Knolls 2	833.56
Strawberry Ranch 2	833.56
WIFA General Expenses	300.00
Waterline Replacement Projects	
Old County Rd & Bradshaw	5,955.87
Old County Rd & Torrey Pines	5,955.87
Pine Creek Road Easement	16,065.04
Whispering Pines Road	6,612.00
Circle DR WIFA	171,243.88
Total Waterline Replacement Projects	205,832.66
WIFA Program Management Fees	
WIFA Program Mgmnt Expenses	3,179.18
WIFA Program Management Fees - Other	14,688.00

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Balance Sheet

As of May 31, 2018

	May 31, 18
Total WIFA Program Management Fees	17,867.18
Str View 1 WIFA	34,760.65
Total 13202 · WIFA CIP	260,427.61
13201 · CIP FY2018	
VFD'S	
300K SITE	8,390.00
Total VFD'S	8,390.00
WIFA- TAG	40,898.00
StrawHollow 3	26,428.00
Mag-Ralls	49,545.53
Milk Ranch Well	19,970.59
Chlorine Project	55,352.56
General Engineering	2,855.00
Total 13201 · CIP FY2018	203,439.68
Total 13200 · Assets To Be Capitalized-WIP	463,867.29
Total Fixed Assets	3,893,580.11
Other Assets	
14006 · Prepaids/Contract services	19,428.49
14005A · Ammortization of Goodwill	-280,331.12
14005 · Acq Costs - Excess-goodwill	1,257,552.00
14001 · Security Dep Admin Bldg Lease	699.60
14004 · Prepaid Expenses	33,054.54
Total Other Assets	1,030,403.51
TOTAL ASSETS	6,541,160.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	77,306.86
Total Accounts Payable	77,306.86
Credit Cards	
20002 · Visa CC 0846	1,569.61
Total Credit Cards	1,569.61
Other Current Liabilities	
25503 · Interest Payable	37,597.88
24101 · Refundable Customer Deposits	202,290.66
25500 · Sales Tax Payable	13,985.39
Total Other Current Liabilities	253,873.93
Total Current Liabilities	332,750.40
Long Term Liabilities	
25005 · WIFA Note Payable	231,522.05
25004 · Compass Bank Refinance of Loan	5,409,377.00
Total Long Term Liabilities	5,640,899.05
Total Liabilities	5,973,649.45
Equity	
32001 Prior Period Restatement	-667,774.43
32000 · Revenues over Expenses 6/30/17	534,757.72
Net Income	700,527.55

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Accrual Basis

Pine-Strawberry Water Improvement District
Balance Sheet
As of May 31, 2018

	May 31, 18
Total Equity	567,510.84
TOTAL LIABILITIES & EQUITY	<u>6,541,160.29</u>

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Accrual Basis

Pine-Strawberry Water Improvement District

Profit & Loss YTD Comparison

May 2018

	May 18	Jul '17 - May 18
Ordinary Income/Expense		
Income		
50000 · Revenues		
50200A · Other Water Fees		
50208 · Meter Re-Installation	150.00	150.00
50205 · Re-Establishment	510.00	4,092.50
50203 · Meter Installation	2,450.00	10,460.00
50202 · Establishment Fee-Water	1,350.00	11,500.00
50209 · Impact Fee Income	2,000.00	14,000.00
Total 50200A · Other Water Fees	6,460.00	40,202.50
50100 · Miscellaneous Fees		
50101 · Late Fees	982.48	14,963.35
50102 · NSF Checks	90.00	810.00
Total 50100 · Miscellaneous Fees	1,072.48	15,773.35
50300 · Property Tax Levy	29,459.85	709,187.16
50200 · Water Fees		
50201D · Excess Gallon Fees Tier 4	23,969.22	159,057.90
50201C · Excess Gallon Fees Tier 3	14,655.20	83,304.21
50201B · Excess Gallon Fees Tier 2	9,881.48	66,955.81
50201A · Excess Gallon Fees-Tier 1	8,001.98	73,905.11
50201 · Water Base Fees	136,770.60	1,408,954.48
Total 50200 · Water Fees	193,278.48	1,792,177.51
Total 50000 · Revenues	230,270.81	2,557,340.52
Total Income	230,270.81	2,557,340.52
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	181.28	8,202.81
60031 · Mailings-Customer Billings	1,316.86	18,602.26
60025 · Supplies / Printing - Adm.		
60025-A · Special Event Supplies/Expenses	0.00	292.03
60025 · Supplies / Printing - Adm. - Other	435.60	5,377.43
Total 60025 · Supplies / Printing - Adm.	435.60	5,669.46
60024 · Dues and Subscriptions	95.00	605.93
60018 · Postage- General (Not Billings)	123.60	396.39
60014 · Insurance General	919.06	10,862.82
60011 · Bank Charges	725.15	9,736.30
Total 60039 · Other Admin Expenses	3,796.55	54,075.97
60038 · Outside Source Fees		
60036 · Drug Testing-StatClinix	50.00	250.00
60035 · Accountant Fees General	0.00	11,531.25
60010 · Sage-EFT Fees	641.50	7,106.69
60009 · Merchant Credit Card Fees	742.51	7,075.07
60008 · Invoice Cloud Fees	1,157.20	13,528.00
Total 60038 · Outside Source Fees	2,591.21	39,491.01
60037 · Administrative Office Expenses		
60019 · Equipment Rental-Adm	214.91	2,418.07

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Accrual Basis

Pine-Strawberry Water Improvement District

Profit & Loss YTD Comparison

May 2018

	May 18	Jul '17 - May 18
60020 • Equipment Repairs/Maint. Adm.	0.00	84.80
60023 • Computer expenses	2,388.94	26,802.13
60015 • Small Equipment / Furniture	0.00	3,686.85
60016 • Telephone/Ans. Serv./ Internet		
60016A • 60016A DM Cell Phone	50.91	735.54
60016 • Telephone/Ans. Serv./ Internet - Ot...	686.77	8,653.49
Total 60016 • Telephone/Ans. Serv./ Internet	737.68	9,389.03
60017 • Janitorial/Trash & Security bldg	90.00	2,649.28
60013 • Electric, Propane & Water- Adm.	144.98	3,246.55
60012 • Building Lease	1,200.00	13,200.00
Total 60037 • Administrative Office Expenses	4,776.51	61,476.71
6000-B • 6000-B-Admin Employer Burden		
600-9G • Payroll Processing Fees/ADP	304.00	3,323.93
600-9F • Employer Insurances Burden	1,540.31	11,167.01
600-9E • PSWID-Workmens Comp Insurance	136.25	761.75
600-9D • PSWID-Employment Taxes-SUTA	367.66	3,640.94
600-9C • PSWID-Employment Taxes-FUTA	17.28	224.92
600-9B • PSWID-Employment Taxes-Med	281.23	1,338.03
600-9A • PSWID-Employment Taxes-SS	1,202.49	5,721.42
Total 6000-B • 6000-B-Admin Employer Burden	3,849.22	26,178.00
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	12.38	829.52
600-5 • District Manager-contract serv	0.00	90,000.00
600-7 • Accountant	4,800.00	26,975.00
600-6 • CS Representative	3,123.25	7,241.00
600-3 • Customer Service Rep 2	0.00	22,765.60
600-1 • District Manager	12,403.86	26,810.14
Total 6000-A • Administrative Labor	20,339.49	189,471.11
60030 • Depreciation Expense-Admin		
60030A • Ammortized Deferred Acq Charges	2,619.92	28,819.12
60030 • Depreciation Expense-Admin - Other	161.73	1,378.23
Total 60030 • Depreciation Expense-Admin	2,781.65	30,197.35
Total 60000 • ADMINISTRATION	38,134.63	400,890.15
70000 • BOARD OF DIRECTORS		
70012 • Website-Updates & Postings	20.73	228.03
70011 • Professional Consulting	7,115.00	48,895.04
70010 • Amortized Deferred Acq. Charges	0.00	0.00
70001 • Accountant Fees-Audit	0.00	17,500.00
70002 • Elections	93.75	93.75
70003 • Ins. Public Officials Liability	368.83	4,057.13
70004 • Legal Fees - B of D	3,465.00	22,927.50
70005 • Public Communications & Ads Run	19.95	747.03
70006 • Supplies - B of D	0.00	47.13
Total 70000 • BOARD OF DIRECTORS	11,083.26	94,495.61
80000 • OPERATIONS		
80038 • Existing Sites Wells & Pumps		
80026 • Shipping Expense	175.64	572.77
80030 • Propane-Well Sites	0.00	1,060.94
80014 • Water Share Agreeemts	3,923.76	32,511.54
80017 • Asphalt-Landscape Repairs	312.47	18,817.21
80025 • Well Sites-Licenses & Permits	0.00	233.61
80018 • Testing Lab/Regulatory Fees H2O	512.32	5,652.32
80010 • Outside Services		
80010-H • Cntrct Srv-Interim Op of Record	0.00	3,585.00

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Profit & Loss YTD Comparison

May 2018

	May 18	Jul '17 - May 18
80010-G · Maintenance Connection	1,447.00	8,782.01
80010F · Tank Level Monitoring	150.00	1,800.00
80010E · General Engineering	0.00	3,108.75
80010D · Infrastructure Repairs	0.00	3,336.09
80010B · Survey Costs	0.00	981.80
80010A · Regulatory Fees/Permits	45.00	9,019.00
80010 · Outside Services - Other	0.00	2,275.00
Total 80010 · Outside Services	1,642.00	32,887.65
80015 · Chemicals/Supplies Water	0.00	3,150.17
80013 · Telephones-Tank Levels/Pumps	394.63	4,340.93
80012 · Electricity Wells & Water Share		
80012B · Electric-Existing Well Sites	7,311.58	68,925.86
80012A · Electric Water Shares	2,086.54	20,553.00
Total 80012 · Electricity Wells & Water Share	9,398.12	89,478.86
80011 · Blue Stake Service Water	46.09	545.37
80038 · Existing Sites Wells & Pumps - Other	0.00	363.12
Total 80038 · Existing Sites Wells & Pumps	16,405.03	189,614.49
80037 · Field Office Expenses		
80031 · Mileage/Meal Reimbursement	0.00	271.96
80008 · Equipment Rental-Field	202.77	1,493.48
80007 · Storage Unit	50.00	550.00
80029 · Cell Phones & Communications	407.17	3,466.82
80006 · Building Maintenance-Field Off	0.00	5.09
80005 · Janitorial/Trash - Field Office	202.30	2,142.87
80004 · Supplies & Tools Field Office	2,055.21	9,492.84
80002 · Water -Field Office	129.22	735.13
80001 · Phone/Electric -Field Office	836.44	7,420.92
Total 80037 · Field Office Expenses	3,883.11	25,579.11
80036 · Field Vehicle & Equipmt Costs		
80024 · Autos & Eqpt-Insurance Fees	679.70	6,606.95
80023 · Autos & Eqpt-License Fees	0.00	511.05
80022 · Autos & Eqpt-Maintain & Repair	0.00	12,162.81
80020 · Autos & Eqpt-Fuel Expense	1,475.55	7,115.04
Total 80036 · Field Vehicle & Equipmt Costs	2,155.25	26,395.85
80035 · Parts Water Structures		
80016 · Parts Existing Infrastructure		
80016PM · Pumps & Motors	0.00	14,446.20
80016 · Parts Existing Infrastructure - Other	7,585.69	27,470.83
Total 80016 · Parts Existing Infrastructure	7,585.69	41,917.03
Total 80035 · Parts Water Structures	7,585.69	41,917.03
8000-P · Field Employer Burden		
800-9G · Child Support Payment	0.00	0.00
800-9F · Employer Insurance Burden	2,104.30	17,847.78
800-9E · PSWID-Workmens Comp Insurance	893.13	2,610.05
800-9D · PSWID-Employment Taxes-SUTA	265.18	6,904.12
800-9C · PSWID-Employment Taxes-FUTA	12.47	399.96
800-9B · PSWID-Employment Taxes-MED	384.63	1,923.54
800-9A · PSWID-Employment Taxes-SS	1,644.63	8,224.81
Total 8000-P · Field Employer Burden	5,304.34	37,910.26
8000-O · Field Labor		
800-9 · Utility Worker 5	2,040.00	2,040.00
800-2 · Utility Worker 2	2,166.60	15,302.85
800-10 · Field OT Expense	5,856.38	23,053.38
800-6 · Field Service Foreman	0.00	15,231.00
800-4 · Utility Worker 4	3,900.00	16,696.88

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800-3 · Utility Worker 3	3,968.00	18,584.00
800-1 · Utility Worker 1	4,088.50	19,375.75
800-5 · Field Service Operator	6,025.00	24,479.34
Total 8000-O · Field Labor	28,044.48	134,763.20
80021 · Depreciation Expense	23,940.41	260,681.91
Total 80000 · OPERATIONS	87,318.31	716,861.85
Total Expense	136,536.20	1,654,110.18
Net Ordinary Income	93,734.61	903,230.34
Other Income/Expense		
Other Income		
50400 · Other Income		
50401 · Accounting Credit	88.66	1,056.21
50403 · Interest	139.66	987.83
Total 50400 · Other Income	228.32	2,044.04
Total Other Income	228.32	2,044.04
Other Expense		
10101 · Other Expense		
10103 · Bad Debt Expense	0.00	0.00
10106 · Interest & Finance Charges	18,798.94	204,746.83
Total 10101 · Other Expense	18,798.94	204,746.83
Total Other Expense	18,798.94	204,746.83
Net Other Income	-18,570.62	-202,702.79
Net Income	75,163.99	700,527.55