

# **Pine Strawberry Water Improvement District**

## **Treasurer's Report**

**For**

**September 15, 2016 Board Meeting**

The following reports are provided with financial information through August 31, 2016

- **Cash Position (1 Page)**
- **Budget vs Actual (1 Page)**
- **Unanticipated Expenses (3 Pages)**
- **Check Register (2 Pages)**

## Pine Strawberry Water Improvement District

Cash Position as of August 31, 2016

	Monthly Cash <u>In</u>	Monthly Cash <u>Out</u>	Monthly <u>Net</u>	Non Restricted Accts Bal @ <u>Month- End</u>
<b>Year End 2012/2013</b>				<b>\$226,183</b>
<b>Year End 2013/2014</b>	<b>\$2,730,192</b>	<b>\$2,636,353</b>	<b>\$93,839</b>	<b>\$320,022</b>
<b>YTD FY 2015/2016</b>				
July	\$200,096	\$271,253	(\$71,157)	\$498,532
August	\$192,705	\$202,488	(\$9,783)	\$488,749
September	\$217,925	\$285,392	(\$67,467)	\$421,282
October	\$381,630	\$271,511	\$110,119	\$531,401
November	\$190,494	\$169,443	\$21,051	\$552,452
December	\$165,598	\$149,205	\$16,393	\$568,845
January	\$177,138	\$246,766	(\$69,628)	\$499,217
February	\$186,268	\$120,527	\$65,740	\$564,957
March	\$205,002	\$154,945	\$50,057	\$615,014
April	\$292,284	\$116,134	\$176,150	\$791,163
May	\$191,544	\$148,701	\$42,843	\$834,006
June	\$192,815	\$247,684	(\$54,869)	\$779,137
<b>YTD 2015/2016</b>	<b>\$2,593,499</b>	<b>\$2,384,050</b>	<b>\$209,448</b>	<b>\$779,136</b>
<b>YTD FY 2016/2017</b>				
July	\$261,196	\$249,274	\$11,922	\$791,058
August	\$187,834	\$150,642	\$37,192	\$828,250
September				
October				
November				
December				
January				
February				
March				
April				
May				
June				
<b>YTD 2016/2017</b>	<b>\$449,030</b>	<b>\$399,916</b>	<b>\$49,114</b>	<b>\$828,250</b>

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 Projects*

Non-Restr Accts:

*Money Market Acct, Operations Acct, & Warrant Acct*

**PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT**  
**Budget Report (CASH BASIS)**

Revenue (Cash In)	Approved	Fiscal Year to Date Thru 08/31/2016			Notes:
	FY 2016/2017	Budget	Actual	Variance	
Cash Carry Forward -Working Fund/Reserve Fund	\$307,000	\$307,000	\$307,000	\$0	
Capital Project Carry Forward	\$405,000	\$347,544	\$347,544	\$0	1
<b>SUBTOTAL: CARRY OVER</b>	<b>\$712,000</b>	<b>\$654,544</b>	<b>\$654,544</b>	<b>(\$0)</b>	
Property Tax Levies	\$691,200	\$115,200	\$2,604	(\$112,596)	
Customer Sales	\$2,003,200	\$333,867	\$417,674	\$83,807	
Miscellaneous Revenues	\$50,000	\$8,333	\$4,347	(\$3,986)	
Potential Grants/Non-Revenue Funds	\$400,000	\$0	\$0	\$0	
Sales Tax on Revenues	\$132,211	\$22,035	\$24,405	\$2,370	
<b>SUBTOTAL: CASH IN FLOWS</b>	<b>\$3,276,611</b>	<b>\$479,435</b>	<b>\$449,030</b>	<b>(\$30,405)</b>	
<b>TOTAL REVENUE</b>	<b>\$3,988,611</b>	<b>\$1,133,979</b>	<b>\$1,103,574</b>	<b>(\$30,405)</b>	
<b>Expenses (Cash Out)</b>					
Contract Services-Labor	\$765,925	\$127,654	\$128,529	\$874	
Contract Services-Materials	\$107,000	\$17,833	\$17,526	(\$308)	2
Contract Services-Chemicals	\$8,500	\$1,417	\$3,326	\$1,910	
Contract Services-Fuels	\$14,000	\$2,333	\$2,008	(\$326)	
<b>SUBTOTAL: CONTRACT SERVICES EXPENSES</b>	<b>\$895,425</b>	<b>\$149,238</b>	<b>\$151,388</b>	<b>\$2,151</b>	
Operations	\$200,000	\$33,333	\$44,252	\$10,918	
Admin	\$375,000	\$62,500	\$61,472	(\$1,029)	
Board (legal Fees and Advertising)	\$50,000	\$8,333	\$4,159	(\$4,175)	3
Capital project/Repair Carry Forward	\$405,000	\$347,544	\$1,459	(\$346,085)	
Capital improvements	\$384,475	\$64,079	\$0	(\$64,079)	
Infrastructure Repairs	\$50,000	\$8,333	\$0	(\$8,333)	
Additional Potential Grants/Non-Revenue Funds	\$400,000	\$0	\$0	\$0	4
Debt Service/Loans (Qtrly Payment)	\$789,500	\$197,375	\$0	(\$197,375)	
Sales Tax on Revenues	\$132,211	\$22,035	\$24,405	\$2,370	
<b>SUBTOTAL: OPERATIONS &amp; CAPITAL EXPENSES</b>	<b>\$2,786,186</b>	<b>\$743,533</b>	<b>\$135,746</b>	<b>(\$607,787)</b>	
<b>TOTAL EXPENSES</b>	<b>\$3,681,611</b>	<b>\$892,771</b>	<b>\$287,134</b>	<b>(\$605,636)</b>	
Working Fund	\$57,000	\$57,000	\$57,000	\$0	
Reserve Fund	\$250,000	\$250,000	\$250,000	\$0	
<b>SUBTOTAL: WORKING AND RESERVE FUNDS</b>	<b>\$307,000</b>	<b>\$307,000</b>	<b>\$307,000</b>	<b>\$0</b>	
<b>TOTAL EXPENSES INCLUDING RESERVES</b>	<b>\$3,988,611</b>	<b>\$1,199,771</b>	<b>\$594,134</b>	<b>(\$605,636)</b>	5
<b>Net Operating Surplus (Shortfall) as of 07/31/2016</b>	<b>-</b>	<b>-</b>	<b>\$816,440</b>	<b>\$575,231</b>	

1. Carried over more funds than anticipated at budget preparation due to uncompleted Capital Projects.
2. Overage due to initial \$20,000 provided to CH2M for Escrow Rebataable Account.
3. Legal fees and public communication ads are under budget.
4. Capital Expenditures are under budget. However, action is being taken to go thru these project thru our District Engineer
5. Overall Expenses are less than anticipated expenses for this Period.

**Pine Strawberry Water Improvement District**  
Unanticipated/Unbudgeted Expenses through August 31, 2016

<b>Date</b>	<b>Payee</b>	<b>Description</b>	<b>Amount</b>	<b>Charged To</b>
07/01/15	AZ Containers	Storage container (8 x 40) for Field office	\$3,699	Capital
07/14/15	CH2MHill	Remaining overages from prior years contract	\$3,575	Expense - Contract
07/29/15	Crabdree Ins	Renewal of Notary Seal for Beckie and Danielle	\$170	Expense - Administration
7-1 to 7-31	Employees Overtime	Unscheduled Overtime	\$470	Expense - Administration
<b>Total July</b>			<b>\$7,914</b>	
08/12/15	Arizona Secretary of State	Renewal of Notary -D Bassett	\$43	Expense - Administration
08/12/15	Verde Fire & Safety	Fire Extinguishers inspections - Admin office	\$151	Expense - Administration
08/14/15	Poor Boys Remodeling	Building Repairs at Pine Ranch 2 site	\$2,095	Expense - Operations
08/14/15	Solitude Trails	Repaired Pump & Motor at WSA Site	\$1,320	Expense - Operations
08/14/15	Dana Kepner	Additional Matls - Pine Creek Rd Main Line Repl	\$8,844	Capital
08/14/15	White Cap Supply	Compactor/Tamper	\$2,882	Capital
08/27/15	Astro Computers	Additional backup hard drive for server	\$318	Expense - Administration
08/28/15	Griffins Propane, Inc.	Changed propane vendor at 15 generator sites	\$2,420	Expense - Operations
08/27/15	Compass Bank Credit Card	Replace printer for accounting	\$192	Expense - Administration
8-1 to 8-31	Employees Overtime	Unscheduled Overtime	\$387	Expense - Administration
<b>Total August</b>			<b>\$18,652</b>	
09/10/15	Verde Fire & Safety	Fire extinguisher maintenance, Field Office	\$162	Expense - Operations
09/10/15	Walker Security	Repair main panel & key pads	\$579	Expense - Administration
09/10/15	Compass Bank Credit Card	New HP printer for customer service rep	\$160	Expense - Administration
09/10/15	Travis Buckner	Backhoe repairs and storage unit racks	\$482	Expense - Operations
09/17/15	Curtis Palace Electric	Electrical repairs / Milk Ranch & Tank Farm	\$1,217	Expense - Operations
09/25/15	Curtis Palace Electric	Electrical repairs / Brookview Terrace	\$2,725	Expense - Operations
9-1 to 9-30	Employees Overtime	Unscheduled Overtime	\$479	Expense - Administration
<b>Total September</b>			<b>\$5,804</b>	
10-1 to 10-31	Employees Overtime	Unscheduled Overtime	\$471	Expense - Administration
<b>Total October</b>			<b>\$471</b>	
11-1 to 11-30	Employees Overtime	Unscheduled Overtime	\$94	Expense - Administration
11/16/15	Payson Roundup	Engineering Services RFQ posting	\$2,672	Expense - Board
11/17/15	Astro Computers	Troubleshoot field office harddrive. Needs repl	\$450	Expense - Administration

**Pine Strawberry Water Improvement District**  
Unanticipated/Unbudgeted Expenses through August 31, 2016

<b>Date</b>	<b>Payee</b>	<b>Description</b>	<b>Amount</b>	<b>Charged To</b>
11/17/15	Astro Computers	Troubleshoot access to FTP site	\$45	Expense - Administration
<b>Total November</b>			<b>\$3,261</b>	
12-1 to 12-31	Employees Overtime	Unscheduled Overtime	\$76	Expense - Administration
12/14/15	Astro Computers	Dell T1700 server replacement	\$2,725	Capital
12/14/15	Creative Technologies	Replace hand held meter reading device	\$680	Expense - Operations
12/30/15	Poor Boy's Gen Remodeling	Fence repairs at 2 well sites (STRH003 & POR2001)	\$2,115	Expense - Operations
<b>Total December</b>			<b>\$5,596</b>	
1-1 to 1-31	Employees Overtime	Unscheduled Overtime	\$6	Expense - Administration
01/18/16	Astro Computers	Trouble Shoot Rep Machine	\$495	Expense - Administration
01/28/16	Astro Computers	FS Laptop issues (to be backcharged to CH2M)	\$225	Expense - Administration
01/28/16	Astro Computers	Fix El Dorado SQL Issues on CS Machine	\$1,031	Expense - Administration
<b>Total December</b>			<b>\$1,757</b>	
2/15/2016	Astro Computers	Fix FS Laptop	\$270	Expense - Administration
2/29/2016	Astro Computers	set up old laptop for Interim manager	\$90	Expense - Administration
2/29/2016	Griffins Propane	Pressure test/Generator/MRW001	\$39	Capital
<b>Total February</b>			<b>\$399</b>	
3-1 to 3-31	Employees Overtime	Unscheduled Overtime	\$30.01	Expense - Administration
3/15/2016	HDJ Management	interim Manager Fee Approved by Board	\$3,564.90	Expense - Administration
3/15/2016	Quality Plus	Work order books for field office use	\$33.88	Expense - Operations
3/31/2016	Fossil Creek Construction	Bldg/Booster Station/Hidden Pines	\$4,617.36	Capital
3/31/2016	Hold Communications	Set up phone line /Comptroller Office	\$110.00	Expense - Administration
<b>Total March</b>			<b>\$8,356</b>	
4/1/2016	Astro Computers	Relocation and network repair	\$995.49	Expense - Administration
<b>Total April</b>			<b>\$995</b>	

**Pine Strawberry Water Improvement District**  
 Unanticipated/Unbudgeted Expenses through August 31, 2016

Date	Payee	Description	Amount	Charged To
5/1/2016	Astro Computers	Computer Support to various Agencies	\$2,202.39	Expense - Administration
5/12/2016	Aero Drilling	Invoiced Repair	\$1,628.50	
<b>Total May</b>			<b>\$3,831</b>	
6/30/2016	Astro Computers	Computer/PW issues	1927.39	Additional monthly expenses p
<b>Total June</b>			<b>\$1,927</b>	
7/29/2016	Astro Computers	Multiple Computer/Networking Issues	\$790.96	Expense - Administration
7/30/2016	Employee Overtime	Unscheduled Overtime	\$69.00	Expense - Administration
<b>Total July</b>			<b>\$860</b>	
8/1/2016	Astro Computers	Multiple Computer/Networking Issues	\$275.00	Expense - Administration
8/31/2016	Astro Computers	Multiple Computer/Networking Issues	\$278.67	Expense - Administration
8/31/2016	Employee Overtime	Unscheduled Overtime	\$25.51	Expense - Administration
<b>Total August</b>			<b>\$304</b>	
<b>Total for FY 15/16 through February 29, 2016</b>			<b>\$53,368</b>	

## Pine Strawberry Water Improvement District

09/13/16

## Transaction Detail by Account

Accrual Basis

August 2016

Type	Date	Num	Name	Memo	Amount	Balance
<b>10000 · Operation/Cust Rev Acct-Compass</b>						
Check	08/01/2016		Compass Bank		-519.29	-519.29
Check	08/01/2016		Sage Payment Solu...		-5.50	-524.79
Bill Pmt -Check	08/02/2016	5102	Joseph D'Apolito	Aug2016 Yar...	-40.00	-564.79
Check	08/02/2016		Sage Payment Solu...		-10.00	-574.79
Check	08/02/2016		Sage Payment Solu...		-1.50	-576.29
Check	08/03/2016		Sage Payment Solu...		-2.00	-578.29
Check	08/03/2016		Sage Payment Solu...		-2.50	-580.79
Check	08/03/2016		Sage Payment Solu...		-4.00	-584.79
Check	08/04/2016		Sage Payment Solu...		-2.50	-587.29
Check	08/05/2016		ADP, LLC		-80.06	-667.35
Check	08/05/2016		Sage Payment Solu...		-6.50	-673.85
Bill Pmt -Check	08/05/2016	E-Pay	Factor Systems, Inc.	Invoice # 149...	-1,485.46	-2,159.31
Check	08/08/2016		Sage Payment Solu...		-6.50	-2,165.81
Check	08/08/2016	auto-...	Invoice Cloud		-1,038.40	-3,204.21
Bill Pmt -Check	08/08/2016	auto-...	Pine Strawberry Wa...	July16/Water...	-45.31	-3,249.52
Check	08/09/2016		Sage Payment Solu...		-117.50	-3,367.02
Check	08/10/2016	E-Pay	Arizona Department...	Sales&Use T...	-13,171.40	-16,538.42
Bill Pmt -Check	08/10/2016	5104	Robert Bloom	Water Share ...	-1,047.60	-17,586.02
Bill Pmt -Check	08/10/2016	5105	Larry Gordon	Water Share ...	-790.49	-18,376.51
Bill Pmt -Check	08/10/2016	5106	Wilkie McKnight	Water Share ...	-1,159.22	-19,535.73
Bill Pmt -Check	08/10/2016	5103	Travis Stodghill	Water Share ...	-176.96	-19,712.69
Bill Pmt -Check	08/10/2016	5107	Legend Technical S...	1610352/Aug...	-160.00	-19,872.69
Check	08/10/2016		Sage Payment Solu...		-4.00	-19,876.69
Check	08/10/2016		Sage Payment Solu...		-5.00	-19,881.69
Check	08/10/2016		Sage Payment Solu...		-1.50	-19,883.19
Bill Pmt -Check	08/11/2016	5119	Brown & Brown Law...	PSWID-Invoi...	-652.50	-20,535.69
Check	08/11/2016		Sage Payment Solu...		-82.13	-20,617.82
Check	08/11/2016		Sage Payment Solu...		-15.00	-20,632.82
Check	08/11/2016		Sage Payment Solu...		-3.50	-20,636.32
Check	08/12/2016	auto-...	ADP, LLC	Payroll week ...	-3,632.60	-24,268.92
Bill Pmt -Check	08/12/2016	E-Pay	APS	975956281/J...	-11,831.14	-36,100.06
Bill Pmt -Check	08/12/2016	5108	Accounting For You...	July 2016 Ac...	-2,677.50	-38,777.56
Bill Pmt -Check	08/12/2016	5109	A Better Connection	usage dates ...	-141.97	-38,919.53
Bill Pmt -Check	08/12/2016	5110	Little Stinker Septic ...	080116-71/A...	-129.89	-39,049.42
Bill Pmt -Check	08/12/2016	5111	Aero Drilling & Pum...	Goulds 25GS...	-2,243.30	-41,292.72
Bill Pmt -Check	08/12/2016	5112	Willing Service Cor...	Goulds Vertic...	-5,233.52	-46,526.24
Bill Pmt -Check	08/12/2016	5113	EPS Group, Inc.	Service Perio...	-1,000.00	-47,526.24
Bill Pmt -Check	08/12/2016	5114	Lewus Electric Co., ...	WO # 21831...	-823.22	-48,349.46
Bill Pmt -Check	08/12/2016	5115	Curtis Palace Electric	Invoicex2 20...	-1,100.92	-49,450.38
Bill Pmt -Check	08/12/2016	5116	Waste Matters, Inc.	08/01/2016 l...	-98.30	-49,548.68
Bill Pmt -Check	08/12/2016	5117	Astro Computer Ser...	Invoices: 145...	-550.00	-50,098.68
Check	08/12/2016	5120	United States Posta...	756 Pieces (...)	-240.38	-50,339.06
Check	08/12/2016	5121	United States Posta...	For billings to...	-2,000.00	-52,339.06
Check	08/12/2016	5122	Rus Brock	Reimburseme...	-20.57	-52,359.63
Check	08/12/2016		Sage Payment Solu...		-11.00	-52,370.63
Check	08/15/2016		Sage Payment Solu...		-88.00	-52,458.63
Check	08/15/2016		Compass Bank		-624.50	-53,083.13
Check	08/16/2016		Sage Payment Solu...		-6.00	-53,089.13
Bill Pmt -Check	08/16/2016	auto-...	Century Link	Aug 2016 Tel...	-1,195.86	-54,284.99
Bill Pmt -Check	08/17/2016	5123	Home Depot	Tuff Shed 8x6	-6,543.00	-60,827.99
Check	08/17/2016		Sage Payment Solu...		-6.00	-60,833.99
Check	08/17/2016		Sage Payment Solu...		-2.50	-60,836.49
Check	08/17/2016		Sage Payment Solu...		-2.00	-60,838.49
Bill Pmt -Check	08/18/2016	5124	PostNet	Route 1 perm...	-125.81	-60,964.30
Check	08/18/2016		Sage Payment Solu...		-1.00	-60,965.30
Check	08/19/2016		ADP, LLC		-80.06	-61,045.36
Check	08/19/2016		Sage Payment Solu...		-6.00	-61,051.36
Check	08/22/2016		Sage Payment Solu...		-11.00	-61,062.36
Check	08/23/2016		Sage Payment Solu...	Rejects	-47.61	-61,109.97
Check	08/23/2016		Sage Payment Solu...		-15.00	-61,124.97
Check	08/23/2016		Sage Payment Solu...		-92.50	-61,217.47
Bill Pmt -Check	08/24/2016	E-Pay	Blue Cross Blue Shi...	Group # 031...	-1,071.45	-62,288.92
Bill Pmt -Check	08/24/2016	5125	Verde Fire & Safety	5567/fire exti...	-132.58	-62,421.50
Bill Pmt -Check	08/24/2016	5126	Office Supplies 4 P...	Invoice # 964...	-311.61	-62,733.11
Bill Pmt -Check	08/24/2016	5127	Legend Technical S...	Aug16 THM, ...	-720.00	-63,453.11
Bill Pmt -Check	08/24/2016	5128	Legend Technical S...	Aug16 Colifor...	-128.00	-63,581.11
Bill Pmt -Check	08/24/2016	5129	Micro-Design, Inc.	Pressure Tra...	-1,519.18	-65,100.29

**Pine Strawberry Water Improvement District**  
**Transaction Detail by Account**  
**August 2016**

09/13/16

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Check	08/24/2016	5130	PostNet	Billing Route ...	-222.14	-65,322.43
Bill Pmt -Check	08/24/2016	5131	Walker Security, LLC	Remote prog...	-25.00	-65,347.43
Bill Pmt -Check	08/24/2016	5132	Great American Fin...	190201073/A...	-106.55	-65,453.98
Bill Pmt -Check	08/24/2016	5133	Jennifer Hopson	July16Mileag...	-25.92	-65,479.90
Bill Pmt -Check	08/24/2016	5134	HDJ Management, ...	July16 Mana...	-3,086.33	-68,566.23
Check	08/24/2016	5136	Brenda Lopez	Cust # A7109...	-75.00	-68,641.23
Check	08/24/2016		Sage Payment Solu...		-5.00	-68,646.23
Check	08/24/2016		Sage Payment Solu...		-7.50	-68,653.73
Check	08/24/2016		Sage Payment Solu...		-2.00	-68,655.73
Check	08/25/2016		Sage Payment Solu...		-1.50	-68,657.23
Check	08/26/2016	auto-...	ADP, LLC	Payroll week ...	-3,582.37	-72,239.60
Check	08/26/2016		ADP, LLC		-39.20	-72,278.80
Check	08/26/2016		Sage Payment Solu...		-8.50	-72,287.30
Bill Pmt -Check	08/26/2016	auto-...	Pine Strawberry Wa...	July16 Phone...	-47.93	-72,335.23
Check	08/29/2016	E-Pay	Compass Bank-Cre...	Statement E...	-10.64	-72,345.87
Check	08/29/2016		Sage Payment Solu...		-6.00	-72,351.87
Check	08/30/2016		Sage Payment Solu...		-115.50	-72,467.37
Check	08/31/2016		Sage Payment Solu...		-3.50	-72,470.87
Check	08/31/2016		Sage Payment Solu...		-4.00	-72,474.87
Check	08/31/2016		Sage Payment Solu...		-1.00	-72,475.87
Bill Pmt -Check	08/31/2016	5138	CH2MHill	64017/July20...	-17,819.72	-90,295.59
Total 10000 · Operation/Cust Rev Acct-Compass					-90,295.59	-90,295.59
<b>10003 · Restricted Cust. Sec Dep-Compas</b>						
Check	08/11/2016	1562	Lisa Daly	Cust # 71334...	-104.69	-104.69
Check	08/11/2016	1563	Connie Marie	VOID: Cust #...	0.00	-104.69
Check	08/16/2016	1564	Sierra Lourdes	Cust #71550 ...	-65.95	-170.64
Check	08/16/2016	1565	Don Juvan	Cust # 71752...	-103.46	-274.10
Check	08/17/2016	1566	Diana Hooks	Cust # 56252...	-96.52	-370.62
Check	08/23/2016	1567	Brian Fabig	Cust # 65498	-104.67	-475.29
Check	08/23/2016	1568	Marilyn Campbell	Cust # 71522	-59.83	-535.12
Total 10003 · Restricted Cust. Sec Dep-Compas					-535.12	-535.12
<b>TOTAL</b>					<b>-90,830.71</b>	<b>-90,830.71</b>