

Pine-Strawberry Water Improvement District

Treasurer's Report

For

August 16, 2018 Board Meeting

The following reports are provided with financial information through July 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 ONE MONTH ENDED JULY 2017 AND 2018**

ASSETS	<u>7/31/2017</u>	<u>7/31/2018</u>
Current Assets		
Cash in Bank - BBVA Compass Revenue Fund (Operations)	\$405,024.12	\$506,108.95
Cash in Bank - BBVA Compass Restricted Customer Deposits	275,014.02	205,862.81
Cash in Bank - BBVA Compass Impact Fee Account	28,056.98	46,056.98
Cash in Bank - BBVA Compass Maintenance Reserve Fund	250,000.00	250,000.00
Cash in Bank - Chase Bank Gila County Warrant Account	7,961.34	250,700.75
Cash in Bank - BBVA WIFA Operations	0.00	26,459.84
Cash in Bank - BBVA WIFA Reserve Fund	0.00	75,000.00
Petty Cash and Cash Drawer	600.00	400.00
Total Checking and Cash	<u>\$966,656.46</u>	<u>\$1,360,589.33</u>
Accounts Receivable		
Accounts Receivable - PSWID - Less Allowance for Bad Debts	\$118,670.64	122,189.04
Property Tax Receivable-Gila County	11,273.87	13,874.03
Unbilled Water Fees	0.00	0.00
Employee Payroll Advance	0.00	1,000.00
Total Accounts Receivable	<u>129,944.51</u>	<u>137,063.07</u>
Total Current Assets	\$1,096,600.97	\$1,497,652.40
Fixed Assets		
Inventory - Parts in Warehouse	\$87,656.75	\$87,656.75
Infrastructure, Land & Buildings Acquired BUI	\$2,115,583.77	\$2,115,583.77
Infrastructure, Land & Buildings After Purchase	3,704,245.55	3,969,346.33
Infrastructure, WIFA Infrastructure Projects	0.00	196,536.90
Less: Accumulated Depreciation	<u>-2,434,929.31</u>	<u>-2,550,572.81</u>
	\$3,384,900.01	\$3,730,894.19
Construction in Progress - District	118,850.46	38,432.00
Construction in Progress - WIFA	0.00	401,457.03
Total Fixed Assets	\$3,591,407.22	\$4,258,439.97
Other Assets		
Acquired Costs - Excess Goodwill-Net of Amortization	\$1,034,859.08	\$971,981.08
Nexus Grant Receivable	0.00	74,979.00
Prepaid Contract Services and Expenses	73,609.44	44,745.79
Security Deposit - Admin Building Lease	699.60	699.60
Total Other Assets	<u>\$1,109,168.12</u>	<u>\$1,092,405.47</u>
TOTAL ASSETS	<u>\$5,797,176.31</u>	<u>\$6,848,497.84</u>
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts Payable	\$44,112.92	\$181,117.13
Accrued Payroll	0.00	0.00
Credit Card Payable	66.11	3,961.33
Sales Tax Payable	13,087.89	13,837.53
Refundable Customer Deposits	183,951.25	206,007.58
Accrued Interest	0.00	18,620.09
Total Current Liabilities	<u>\$241,218.17</u>	<u>\$423,543.66</u>
Long Term Liabilities		
BBVA Compass Bank	\$5,873,349.00	\$5,228,664.00
WIFA Note Payable	0.00	456,703.21
Total Notes Payable	<u>5,873,349.00</u>	<u>5,685,367.21</u>
TOTAL LIABILITIES	\$6,114,567.17	\$6,108,910.87
EQUITY		
Prior Period Restatement	(673,699.15)	(667,774.43)
Revenues over Expenses 6/30/17 & 6/30/18	400,172.96	1,421,261.89
Net Income	<u>-43,864.67</u>	<u>-13,900.49</u>
TOTAL EQUITY	<u>(317,390.86)</u>	<u>739,586.97</u>
TOTAL LIABILITIES & EQUITY	<u>\$5,797,176.31</u>	<u>\$6,848,497.84</u>

**PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE PROFIT & LOSS STATEMENT - ACCRUAL BASIS
FOR THE ONE MONTH ENDED JULY 2017 AND 2018**

INCOME	7/31/2017	7/31/2018
Revenues		
Water Fees	\$105,438.60	\$110,751.71
Property Tax Levy	0.00	1,981.31
Other Water Fees	800.00	8,857.50
Miscellaneous Fees	1,496.57	1,464.35
TOTAL REVENUE	\$107,735.17	\$123,054.87
EXPENSES		
Administrative Labor	\$14,373.60	\$10,028.31
Administrative Labor Burden	976.89	3,591.39
Administrative Office Expenses	3,941.68	5,239.29
Outside Source Fees	5,488.56	2,936.74
Other Administrative Expenses	2,652.36	5,189.43
WIFA Incidental Expenses	0.00	0.00
ADMINISTRATIVE EXPENSES	\$27,433.09	\$26,985.16
Board of Directors Expense	1,616.86	\$8,629.05
Depreciation & Amortization- Administrative	2,681.45	2,765.51
TOTAL ADMINISTRATIVE EXPENSES	\$31,731.40	\$38,379.72
OPERATIONS EXPENSES		
Contract Services - Field	\$74,824.98	\$0.00
Outside Services	0.00	2,573.67
Field Labor	0.00	15,371.22
Field Labor Burden	0.00	7,261.54
Existing Sites Wells & Pumps	15,207.67	16,459.55
Field Office Expenses	620.70	5,589.10
Field Vehicle & Equipment	3,032.83	5,060.48
Parts Water Structures	0.00	1,630.20
OPERATIONS EXPENSES	\$93,686.18	\$53,945.76
Depreciation	26,409.47	26,319.66
TOTAL OPERATIONS EXPENSES	\$120,095.65	\$80,265.42
TOTAL EXPENSES	\$151,827.05	\$118,645.14
NET INCOME	-\$44,091.88	\$4,409.73
OTHER INCOME/EXPENSE		
Other Income - Nexus Grant	0.00	0.00
Interest, Accounting Credit & Other	227.71	309.88
TOTAL OTHER INCOME	\$227.71	\$309.88
Other Expenses	\$0.00	\$0.00
Interest Charges	0.00	18,620.09
TOTAL OTHER EXPENSES	\$0.00	\$18,620.09
TOTAL OTHER INCOME & EXPENSE	\$227.71	-\$18,310.21
NET INCOME	-\$43,864.17	-\$13,900.48

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

	Monthly Cash <u>In</u>	Monthly Cash <u>Out</u>	Monthly <u>Net</u>	Budget Net Cash Position @ <u>Month- End</u>	Notes
Year End 2012/2013				\$226,183	
Year End 2013/2014	\$2,730,192	\$2,636,353	\$93,839	\$320,022	
Year End 2014/2015	\$2,554,835	\$2,305,169	\$249,666	\$569,688	
Year End 2015/2016	\$2,593,499	\$2,384,050	\$209,448	\$779,136	
Year FY 2016/2017	\$2,952,970	\$2,717,669	\$2,353	\$689,539	
Year FY 2017/2018	\$2,908,297	\$3,134,609	-\$226,312	\$463,227	
July	\$685,468	\$354,603	\$330,865	\$330,865	1
August					
September					
October					
November					
December					
January					
February					
March					
April					
May					
June					
YTD 2017/2018	\$685,468	\$354,603	\$330,865	\$1,020,404	

Bank Account Presentation

<u>Reconciled Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$670,973.25	\$506,108.95	
CB-WIFA Operations	\$26,459.84	\$26,459.84	
Chase Bank - Warrant Account	\$248,511.17	\$250,700.75	
Compass Bank - Impact Fees	\$42,056.98	\$46,056.98	
Non-Restricted Account Balances	\$988,001.24	\$829,326.52	2
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$203,966.50	\$205,862.81	
CB - WIFA Reserve Account	\$50,000.00	\$75,000.00	
Restricted Account Balances	\$503,966.50	\$530,862.81	
Total Reconciled Balances	<u>\$1,491,967.74</u>	<u>\$1,360,189.33</u>	
<u>Bank Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$746,644.57	\$549,960.85	
CB-WIFA Operations	\$250,441.00	\$26,459.84	
Chase Bank - Warrant Account	\$248,511.17	\$250,700.75	
Compass Bank - Impact Fees	\$42,056.98	\$46,056.98	
Non-Restricted Account Balances	\$1,287,653.72	\$873,178.42	2
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$204,782.33	\$206,642.50	
CB - WIFA Reserve Account	\$50,000.00	\$75,000.00	
Restricted Account Balances	\$504,782.33	\$531,642.50	
Total Statement Balances	<u>\$1,792,436.05</u>	<u>\$1,404,820.92</u>	

Notes:

- (1) *Cash in:* Revenues from Water, Misc. Fees, Property Tax Levy, Sales Tax Collected
Cash Out: Contract Services, Admin, BOD Expenses, Operations, Sales Tax Paid, Loan Payment & Capital
Non-restricted Accounts: Operations, Warrant, & Impact
Balance Forward Balance forward is the Cash Carryforward Accounts from the Budget Report
- (2) Funds in the non-restricted account balances includes the \$250,000 reserve fund carryover from June 30, 2018.

Fiscal Year Credit Card Activity as of July 31, 2018

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	Fiscal Year to Date Thru 7/31/2018			Notes:
	FY 18/19	Budget	Actual	Surplus/Shortfall	
Cash Carry Forward - Reserve Fund	\$250,000	\$250,000	\$250,000	\$0	
Capital Project Carry Forward	\$100,000	\$100,000	\$100,000	\$0	1
Deferred Debt Repayment Carry Forward	\$200,000	\$200,000	\$200,000	\$0	2
SUBTOTAL: CARRY OVER	\$550,000	\$550,000	\$550,000	\$0	
Property Tax Levies	\$768,532	\$64,044	\$2,163	(\$61,881)	3&7
Customer Sales	\$2,075,625	\$172,969	\$110,752	(\$62,217)	
Miscellaneous Revenues	\$75,000	\$6,250	\$10,322	\$4,072	
WIFA Funding	\$2,750,000	\$229,166.67	\$0	(\$229,167)	4
Potential Grants/Non-Revenue Funds	\$1,000,000	\$0	\$0	\$0	
Sales Tax on Revenues	\$140,000	\$11,667	\$12,231	\$564	
SUBTOTAL: CASH IN FLOWS	\$6,809,157	\$484,096	\$135,468	(\$348,628)	
TOTAL REVENUE	\$7,359,157	\$1,034,096	\$685,468	(\$348,628)	
Expenses (Cash Out)					
Operations	\$376,000	\$31,333	\$26,951	(\$4,382)	
Field Labor & Burden	\$580,000	\$48,333	\$24,133	(\$24,200)	
Admin	\$550,000	\$45,833	\$26,985	(\$18,848)	
Board (legal Fees and Advertising)	\$60,000	\$5,000	\$8,629	\$3,629	
Capital project/Repair	\$215,357	\$17,946	\$2,466	(\$15,480)	
Infrastructure Repairs	\$90,000	\$7,500	\$2,862	(\$4,638)	
Equipment Replacement	\$200,000	\$16,667	\$0	(\$16,667)	
WIFA Funding - Capital Projects	\$2,750,000	\$229,167	\$16,950	(\$212,217)	5
Additional Potential Grants/Non-Revenue Funds	\$1,000,000	\$0	\$0	\$0	
Debt Service/Loan-Compass Bank	\$450,000	\$37,500	\$108,397	\$70,897	
Debt Service/Loan-Compass Bank-Additional Principal	\$350,000	\$0	\$0	\$0	
Debt Service/Loan-WIFA Interest Only	\$157,800	\$0	\$0	\$0	
Deferred Debt Repayment Carry Forward	\$190,000	\$125,000	\$125,000	\$0	
Sales Tax on Revenues	\$140,000	\$11,167	\$12,231	\$1,064	
SUBTOTAL: OPERATIONS & CAPITAL EXPENSES	\$7,109,157	\$575,447	\$354,604	(\$220,843)	
TOTAL CASH OUTFLOWS	\$7,109,157	\$575,447	\$354,604	(\$220,843)	
Cash Carry Forward - Reserve Fund	\$250,000	\$250,000	\$250,000	\$0	
	\$250,000	\$250,000	\$250,000	\$0	
TOTAL EXPENSES INCLUDING RESERVES	\$7,359,157	\$825,447	\$604,604	(\$220,843)	
Net Operating Surplus (Shortfall) as of 07/31/2018				(\$127,786)	6
Net Cash Position at Month End			\$330,864		

1. Capital projects carry forward to FY 2018-2019
2. Deferred debt repayment carry forward
3. Property tax levies under budget due to timing of tax payments
4. WIFA funding under budget as no funds received in current month
5. WIFA costs under budget due to completed projects in June & July
6. Overall income and expenses are more or less than anticipated for year to date
7. All property tax levies, excess water and base fees collected from the rate changes effective July 1, 2016 are allocated to pay additional principal payments on the BBVA Compass purchase loan

PSWID FY 2018/19 Capital Projects Report

Fiscal Year June 30, 2019

	Approved FY19 CIP Program Budget	CIP Program Budget Changes	Revised 2019 CIP Program Budget	PRIOR YEAR 18 CIP	Adjusted FY19 CIP Program Budget	FY19 Costs to Date	Current FY18 CIP Commitment	Notes
WIFA Technical Assistance Grant	\$35,000	\$33,500	\$68,500	\$35,966	\$32,534	\$2,466	\$30,068	1
FY 17/18 Capital Projects Carryover to FY 18/19	\$302,362	\$0	\$302,362	\$0	\$302,362	\$0	\$302,362	
FY 18/19 CAPITAL PROJECTS INCLUDING GRANTS	\$337,362	\$33,500	\$370,862	\$35,966	\$334,896	\$2,466	\$332,430	
1. All costs in 2018/19 will be reimbursed by WIFA TAG grant								

WIFA PSWID Funding Program FY18 thru FY22

Fiscal Year to Date Thru July 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	\$61,057.55	\$763,119.03		
Legal/Debt Authorization	\$0.00		\$0.00		\$0.00						
Financial Advisor	\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		
Land/System Acquisitions	\$0.00		\$0.00		\$0.00						
Equipment/Materials	\$0.00		\$0.00		\$0.00						
Construction/Installation/Improvement	\$6,290,000.00		\$6,290,000.00	\$90,195.16	\$5,199,804.84	\$51,738.30	\$6,148,066.54	\$160,021.60	\$5,988,044.94		
Inspection & Construction Management	\$600,000.00		\$600,000.00	\$9,234.62	\$590,765.38	\$4,530.55	\$586,234.83	\$4,102.01	\$582,132.82		
Project Officer	\$160,000.00		\$160,000.00		\$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	\$225,181.16	\$7,543,296.79	\$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	\$16,647.60	\$83,601.52		
Whispering Pines (Size 6") - HOLD	\$256,289.00		\$256,289.00	\$2,591.00	\$253,698.00	\$886.88	\$252,811.12	\$3,134.12	\$249,677.00		
Pine Creek Easement (Ellison to North Rd)	\$141,062.00		\$141,062.00	\$2,591.85	\$138,470.15	\$886.87	\$137,583.28	\$12,586.32	\$124,996.96		
Old County Road & Bradshaw Road (6")	\$285,093.00		\$285,093.00	\$2,591.00	\$282,502.00	\$886.87	\$281,615.13	\$2,477.99	\$279,137.14		
Old County Road & Torrey Pines Ln (6")	\$305,546.00		\$305,546.00	\$2,591.00	\$302,955.00	\$886.88	\$302,068.12	\$2,478.00	\$299,590.12		
Cool Pines Est Pipe Upgrade Phase A	\$411,290.00		\$411,290.00		\$411,290.00		\$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		
Tail Pines Pipeline Upgrade Phase A	\$458,370.00		\$458,370.00		\$458,370.00		\$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		\$1,279,410.00		
Portal 3 PRV Replacement	\$363,104.00		\$363,104.00		\$363,104.00		\$363,104.00		\$363,104.00		
Spruce Drive Waterline Replacement	\$115,500.00		\$115,500.00		\$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		\$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	\$39,291.15	\$5,571,429.62		
Strawberry View 1 Tank Replacement	\$154,000.00		\$154,000.00	\$123,899.35	\$2,330.00	\$121,569.35	\$1,120.00	\$120,449.35	\$145,534.00		
Canyon Tank 1 Replacement	\$160,000.00		\$160,000.00		\$160,000.00		\$160,000.00		\$160,000.00		
Canyon Tank 2 Rehabilitation	\$110,000.00		\$110,000.00		\$110,000.00		\$110,000.00		\$110,000.00		
Brookview Terrace	\$84,500.00		\$84,500.00		\$84,500.00		\$84,500.00		\$84,500.00		
Portal 2	\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00		
Water Tank Road	\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00		
Strawberry Creek Foothills	\$91,650.00		\$91,650.00		\$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	\$145,534.00	\$604,365.35		
Brookview Terrace - Track A	\$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		
Hwy 87 & Pine Creek	\$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		
Pine Ranch 2 - Lot 25	\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		

WIFA PSWID Funding Program FY18 thru FY22

Fiscal Year to Date Thru July 2018

Uses by Budget Item	Budget	Fiscal Year 2018			Fiscal Year 2019			Fiscal Year 2020			Fiscal Year 2021			Fiscal Year 2022			Remaining Balance
		Disburst 1	Remaining Balance	Disburst 2	Remaining Balance	Disburst 3	Remaining Balance	Disburst 4	Remaining Balance	Disburst 5	Remaining Balance	Disburst 6	Remaining Balance	Disburst 7	Remaining Balance	Disburst 8	Remaining 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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
Strawberry Hollow Intertile (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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
Program & Construction Management	\$375,750.00		\$375,750.00	\$9,234.62	\$366,515.38	\$4,530.55	\$361,984.83	\$4,102.01	\$357,882.82		\$353,780.81		\$349,678.79		\$345,576.78		\$341,474.77
Synergy Geomatics LLC	\$40,000.00		\$40,000.00		\$40,000.00		\$40,000.00		\$40,000.00		\$40,000.00		\$40,000.00		\$40,000.00		\$40,000.00
WIFA TOTAL FUNDING DIFFERENCE	-\$799,011.00		-\$799,011.00		-\$799,011.00		-\$799,011.00		-\$799,011.00		-\$799,011.00		-\$799,011.00		-\$799,011.00		-\$799,011.00
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	\$225,181.16	\$7,543,296.79	\$0.00	\$7,543,296.79	\$0.00	\$7,543,296.79	\$0.00	\$7,543,296.79	\$0.00	\$7,543,296.79

WIFA PSWID CIP Program FY18 thru FY22

Fiscal Year to Date Thru June 2019

PROJECT NAME	Approved Project Budget	CIP Budget Adjustments	CIP Budget	Budget Changes	CIP Revised Budget	Prior Year CIP Costs to Date	CIP Revised Budget	FY 18 Costs to Date	Total Costs to Date FY 2018	FY 18 CIP Remaining Budget	Total Costs 7/31/18	Total Costs to Date FY 2019	FY 22 CIP Remaining Funding Budget
ELSI Program Management Fees	\$200,000.00	\$200,000.00	\$200,000.00		\$200,000.00		\$200,000.00	\$7,915.53	\$7,915.53	\$192,084.47	\$6,692.18	\$6,692.18	\$185,392.29
Synergy Geomatics - Aerial Topography	\$40,000.00		\$40,000.00		\$40,000.00		\$40,000.00	\$36,234.00	\$36,234.00	\$3,746.00	\$1,345.00	\$1,345.00	\$2,401.00
Circle Drive Waterline Replacement	\$270,543.00		\$270,543.00		\$270,543.00	\$25,770.42	\$270,543.00	\$170,766.48	\$196,536.90	\$74,006.10			
Whispering Pines (Size 6") - HOLD	\$256,289.00		\$256,289.00		\$256,289.00		\$256,289.00	\$6,612.00	\$6,612.00	\$249,677.00			
Pine Creek Easement (Ellison to North Rd)	\$141,062.00		\$141,062.00		\$141,062.00		\$141,062.00	\$16,776.01	\$16,776.01	\$124,285.99	\$516.99	\$516.99	\$123,769.00
Old County Road & Bradshaw Road (6")	\$285,093.00		\$285,093.00		\$285,093.00		\$285,093.00	\$5,955.87	\$5,955.87	\$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	\$5,955.87	\$299,590.13			
Cool Pines Est Pipe Upgrade Phase A	\$411,290.00		\$411,290.00		\$411,290.00		\$411,290.00	\$0.00	\$0.00	\$411,290.00			
Strawberry Ranch 2 & Strawberry Knolls 2	\$343,640.00		\$343,640.00		\$343,640.00		\$343,640.00	\$16,971.14	\$16,971.14	\$326,668.86	\$8,395.56	\$8,395.56	\$318,273.30
Tail Pines Pipeline Upgrade Phase A	\$458,370.00		\$458,370.00		\$458,370.00		\$458,370.00	\$0.00	\$0.00	\$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	\$0.00	\$1,279,410.00			
Portal 3 PRV Replacement	\$363,104.00		\$363,104.00		\$363,104.00		\$363,104.00	\$0.00	\$0.00	\$363,104.00			
Spruce Drive Waterline Replacement	\$115,500.00		\$115,500.00		\$115,500.00		\$115,500.00	\$0.00	\$0.00	\$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	\$0.00	\$1,565,080.00			
Waterline Projects Total	\$6,034,927.00	\$0.00	\$6,034,927.00	\$0.00	\$6,034,927.00	\$25,770.42	\$6,034,927.00	\$267,206.90	\$292,977.32	\$5,741,949.68	\$16,948.73	\$16,948.73	\$5,724,999.95
Strawberry View 1 Tank Replacement	\$154,000.00		\$154,000.00	\$0.00	\$154,000.00	\$30,100.65	\$154,000.00	\$237,966.25	\$288,066.90	-\$134,066.90	\$0.00	\$0.00	-\$134,066.90
Canyon Tank 1 Replacement	\$160,000.00		\$160,000.00		\$160,000.00		\$160,000.00	\$0.00	\$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	\$0.00	\$110,000.00			\$110,000.00
Brookview Terrace	\$84,500.00		\$84,500.00		\$84,500.00		\$84,500.00	\$0.00	\$0.00	\$84,500.00			\$84,500.00
Portal 2	\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00	\$0.00	\$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	\$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	\$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	\$783,450.00	\$237,966.25	\$288,066.90	\$495,383.10	\$0.00	\$0.00	\$495,383.10
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
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
Total VFD-Booster Pump Projects	\$1,394,884.00	\$0.00	\$1,394,884.00	\$0.00	\$1,394,884.00	\$0.00	\$1,394,884.00	\$0.00	\$0.00	\$1,394,884.00		\$0.00	\$1,394,884.00

WIFA PSWID CIP Program FY18 thru FY22													
Fiscal Year to Date Thru June 2019													
PROJECT NAME	Approved Project Budget	CIP Budget Adjustments	CIP Budget	Budget Changes	CIP Revised Budget	FY 18 Costs to Date	Total Costs to Date FY 2018	FY 18 CIP Remaining Budget	Total Costs 7/31/18	Total Costs to Date FY 2019	FY 22 CIP Remaining Funding Budget		
Milk Ranch Well 2	\$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		
Milk Ranch Well 1	\$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		
Strawberry Hollow	\$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		
White Oaks Glen 1 - Parcel 76E (WSA)	\$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		
Well Rehabilitation Project Total	\$410,000.00	\$0.00	\$410,000.00	\$0.00	\$410,000.00	\$0.00	\$0.00	\$410,000.00			\$410,000.00		
WIFA TOTAL FUNDING DIFFERENCE	-\$623,261.00		-\$623,261.00		-\$623,261.00			-\$623,261.00			-\$623,261.00		
Total Projects	\$8,000,000.00	\$0.00	\$8,000,000.00	\$0.00	\$8,000,000.00	\$55,871.07	\$581,044.22	\$7,418,955.78	\$16,949.73	\$597,993.95	\$7,402,006.05		

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

FY 2019 Usage Analysis/Rate Change

		Old Rate Structure					New Rate Structure							Increased Revenue		
		0-3k	1.75	3k - 6k	7.00	6+k	9.00	Total	0-3k	1.75	3k - 5k	7.00	5k -10k	10k+	Total	
Total Gallons:		2,017,518		2,301,461		4,276,942		8,595,921	2,017,518		1,665,270		2,242,381		2,670,752	8,595,921
Total \$		3,530.66		16,110.23		38,492.48		58,133.36	3,530.66		11,656.89		22,423.81		40,061.28	77,672.64
																19,539.28

July	gallons	2,017,518		2,301,461		4,276,942		8,595,921	2,017,518		1,665,270		2,242,381		2,670,752		8,595,921	
	\$\$	3,531		16,110		38,492		58,133	3,530.66		11,656.89		22,423.81		40,061.28		77,672.64	19,539.28

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

FY19 YTD (July '18 thru June '19)									
	Meter size	5/8	3/4	1	1 1/2	2	3	4	Total
Number of Comm Accts		33	3	4	2	5	-	-	47
OLD Base Fee		\$42.50	\$42.50	\$58.16	\$62.77	\$100.32	\$129.80	\$194.70	
NEW Base Fee		\$60.00	\$60.00	\$110.00	\$150.00	\$210.00	\$240.00	\$460.00	
OLD Revenue		\$1,402.50	\$127.50	\$232.64	\$125.54	\$501.60	\$0.00	\$0.00	
New Revenue		\$1,980.00	\$180.00	\$440.00	\$300.00	\$1,050.00	\$0.00	\$0.00	
Increased Revenue		\$577.50	\$52.50	\$207.36	\$174.46	\$548.40	\$0.00	\$0.00	
									\$1,560.22
									Diff per Month
									1 # Months
									YTD Total
									\$1,560.22

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of July 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
10015 · WIFA Reserve Acct							50,000.00
Check	07/11/2018	6140	PSWID-Funds Tr...	WIFA...	10000 · Op...	25,000.00	75,000.00
Total 10015 · WIFA Reserve Acct						25,000.00	75,000.00
10014 · WIFA Operations Acct							26,459.84
Total 10014 · WIFA Operations Acct							26,459.84
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							42,056.98
Transfer	07/17/2018			Cust ...	10000 · Op...	2,000.00	44,056.98
Transfer	07/27/2018			Cust ...	10000 · Op...	2,000.00	46,056.98
Total 10010 · Impact Fee Account-Compass						4,000.00	46,056.98
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							670,973.25
Check	07/02/2018	6135	Chris Frank	Cust ...	12006 · Ac...	-47.87	670,925.38
Bill Pmt -Check	07/02/2018	Auto-...	Pine Strawberry ...	Jun 2...	20000 · Ac...	-64.98	670,860.40
Deposit	07/02/2018			Deposit	12006 · Ac...	12,349.66	683,210.06
Transfer	07/02/2018			Cust ...	10003 · Re...	-150.00	683,060.06
Deposit	07/02/2018			Deposit	12006 · Ac...	13,870.89	696,930.95
Deposit	07/02/2018			Deposit	12006 · Ac...	349.10	697,280.05
Deposit	07/02/2018			Deposit	12006 · Ac...	444.19	697,724.24
Check	07/02/2018		Sage Payment S...	60010 · Sa...	-105.00	697,619.24	697,619.24
Check	07/02/2018		Sage Payment S...	60010 · Sa...	-3.00	697,616.24	697,616.24
Check	07/02/2018		Compass Bank	Jun 2...	60009 · Me...	-833.04	696,783.20
Transfer	07/03/2018			Cust ...	10003 · Re...	-150.00	696,633.20
Transfer	07/03/2018			Cust ...	10003 · Re...	-150.00	696,483.20
Deposit	07/03/2018			Deposit	12006 · Ac...	93.24	696,576.44
Deposit	07/03/2018			Deposit	12006 · Ac...	80.00	696,656.44
Deposit	07/03/2018			Deposit	12006 · Ac...	2,380.12	699,036.56
Deposit	07/03/2018			Cust ...	12006 · Ac...	3,450.00	702,486.56
Deposit	07/03/2018			Cust ...	12006 · Ac...	200.00	702,686.56
Deposit	07/03/2018			Deposit	12006 · Ac...	211.37	702,897.93
Deposit	07/03/2018			Deposit	12006 · Ac...	281.51	703,179.44
Deposit	07/03/2018			Deposit	12006 · Ac...	281.39	703,460.83
Deposit	07/03/2018			Deposit	12006 · Ac...	100.08	703,560.91
Check	07/03/2018		Sage Payment S...	60010 · Sa...	-10.00	703,550.91	703,550.91
Check	07/03/2018		Sage Payment S...	60010 · Sa...	-2.00	703,548.91	703,548.91
Check	07/05/2018	E-Pay	Arizona Departm...	Jun 2...	-SPLIT-	-12,505.26	691,043.65
Check	07/05/2018	6136	Morgan Motz	Morg...	600-6 · CS ...	-188.64	690,855.01
Deposit	07/05/2018			Deposit	12006 · Ac...	263.24	691,118.25
Deposit	07/05/2018			Deposit	12006 · Ac...	9,056.77	700,175.02
Deposit	07/05/2018			Deposit	12006 · Ac...	258.25	700,433.27
Deposit	07/05/2018			Cust ...	12006 · Ac...	200.00	700,633.27
Transfer	07/05/2018			Cust ...	10003 · Re...	79.43	700,712.70
Deposit	07/05/2018			Deposit	12006 · Ac...	1,020.51	701,733.21
Deposit	07/05/2018			Deposit	12006 · Ac...	725.86	702,459.07
Deposit	07/05/2018			Deposit	12006 · Ac...	705.96	703,165.03
Deposit	07/05/2018			Deposit	12006 · Ac...	5,412.13	708,577.16
Deposit	07/05/2018			Deposit	12006 · Ac...	1,091.31	709,668.47
Check	07/05/2018		Sage Payment S...	60010 · Sa...	-6.00	709,662.47	709,662.47
Check	07/05/2018		Sage Payment S...	60010 · Sa...	-6.00	709,656.47	709,656.47

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of July 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	07/05/2018		Sage Payment S...		60010 · Sa...	-3.00	709,653.47
Check	07/06/2018	Auto-...	ADP, LLC	06/29...	600-9G · P...	-130.22	709,523.25
Transfer	07/06/2018			Cust ...	10003 · Re...	-150.00	709,373.25
Transfer	07/06/2018			Cust ...	10003 · Re...	70.98	709,444.23
Transfer	07/06/2018			Cust ...	10003 · Re...	80.53	709,524.76
Transfer	07/06/2018			Cust ...	10003 · Re...	-300.00	709,224.76
Transfer	07/06/2018			Cust ...	10003 · Re...	-150.00	709,074.76
Transfer	07/06/2018			Cust ...	10003 · Re...	-150.00	708,924.76
Deposit	07/06/2018			Deposit	12006 · Ac...	1,822.97	710,747.73
Deposit	07/06/2018			Deposit	12006 · Ac...	249.35	710,997.08
Check	07/06/2018		Customer Paym...	Rejec...	12006 · Ac...	-51.16	710,945.92
Check	07/06/2018		Sage Payment S...	Rejec...	60010 · Sa...	-15.00	710,930.92
Check	07/06/2018		Sage Payment S...		60010 · Sa...	-7.00	710,923.92
Deposit	07/09/2018			Deposit	12006 · Ac...	12,922.77	723,846.69
Deposit	07/09/2018			Deposit	12006 · Ac...	15,782.47	739,629.16
Deposit	07/09/2018			Deposit	12006 · Ac...	1,311.95	740,941.11
Deposit	07/09/2018			Deposit	12006 · Ac...	567.28	741,508.39
Check	07/09/2018		Sage Payment S...	Rejec...	60010 · Sa...	-15.00	741,493.39
Check	07/09/2018		Sage Payment S...		60010 · Sa...	-128.00	741,365.39
Check	07/09/2018		Sage Payment S...		60010 · Sa...	-6.50	741,358.89
Bill Pmt -Check	07/10/2018	Auto-...	Invoice Cloud	Jun 2...	20000 · Ac...	-1,197.20	740,161.69
Bill Pmt -Check	07/10/2018	E-Pay	APS	Jun 2...	20000 · Ac...	-10,640.91	729,520.78
Check	07/10/2018	6137	Peter Callozzo	Cust ...	12006 · Ac...	-6.16	729,514.62
Check	07/10/2018	6138	Fred Gibbons	Cust ...	12006 · Ac...	-70.98	729,443.64
Transfer	07/10/2018			Cust ...	10003 · Re...	-150.00	729,293.64
Transfer	07/10/2018			Cust ...	10003 · Re...	-150.00	729,143.64
Deposit	07/10/2018			Deposit	12006 · Ac...	301.98	729,445.62
Deposit	07/10/2018			Deposit	12006 · Ac...	106.09	729,551.71
Deposit	07/10/2018			Deposit	12006 · Ac...	88.48	729,640.19
Deposit	07/10/2018			Deposit	12006 · Ac...	2,013.15	731,653.34
Deposit	07/10/2018			Deposit	12006 · Ac...	616.64	732,269.98
Deposit	07/10/2018			Deposit	12006 · Ac...	1,584.32	733,854.30
Deposit	07/10/2018			Deposit	12006 · Ac...	49.48	733,903.78
Deposit	07/10/2018			Deposit	12006 · Ac...	57.39	733,961.17
Check	07/10/2018		Customer Paym...	Rejec...	12006 · Ac...	-45.31	733,915.86
Check	07/10/2018		Sage Payment S...	Rejec...	60010 · Sa...	-15.00	733,900.86
Check	07/10/2018		Sage Payment S...		60010 · Sa...	-2.50	733,898.36
Transfer	07/11/2018			Cust ...	10003 · Re...	-150.00	733,748.36
Transfer	07/11/2018			Cust ...	10003 · Re...	-450.00	733,298.36
Transfer	07/11/2018			Cust ...	10003 · Re...	80.19	733,378.55
Bill Pmt -Check	07/11/2018	6139	Compass Bank	Additi...	20000 · Ac...	-125,000.00	608,378.55
Check	07/11/2018	6140	PSWID-Funds Tr...	WIFA...	10015 · WI...	-25,000.00	583,378.55
Deposit	07/11/2018			Deposit	12006 · Ac...	1,793.40	585,171.95
Deposit	07/11/2018			Deposit	12006 · Ac...	1,000.85	586,172.80
Deposit	07/11/2018			Deposit	12006 · Ac...	2,011.53	588,184.33
Deposit	07/11/2018			Deposit	12006 · Ac...	672.20	588,856.53
Deposit	07/11/2018			Deposit	12006 · Ac...	3,095.39	591,951.92
Check	07/11/2018		Sage Payment S...		60010 · Sa...	-6.50	591,945.42
Check	07/11/2018		Sage Payment S...		60010 · Sa...	-9.00	591,936.42
Check	07/11/2018		Sage Payment S...		60010 · Sa...	-5.50	591,930.92
Deposit	07/12/2018			Cust ...	12006 · Ac...	200.00	592,130.92
Deposit	07/12/2018			Deposit	12006 · Ac...	50.79	592,181.71
Deposit	07/12/2018			Deposit	12006 · Ac...	186.37	592,368.08
Deposit	07/12/2018			Deposit	12006 · Ac...	4,981.86	597,349.94
Deposit	07/12/2018			Deposit	12006 · Ac...	65.61	597,415.55
Deposit	07/12/2018			Cust ...	12006 · Ac...	200.00	597,615.55
Deposit	07/12/2018			Deposit	12006 · Ac...	96.70	597,712.25
Deposit	07/12/2018			Deposit	12006 · Ac...	498.79	598,211.04
Check	07/12/2018		Sage Payment S...		60010 · Sa...	-1.00	598,210.04
Check	07/13/2018	Auto-...	ADP, LLC	PR 0...	-SPLIT-	-17,781.78	580,428.26
Transfer	07/13/2018			Cust ...	10003 · Re...	-150.00	580,278.26
Transfer	07/13/2018			Cust ...	10003 · Re...	-150.00	580,128.26
Deposit	07/13/2018			Deposit	12006 · Ac...	4,810.51	584,938.77
Deposit	07/13/2018			Deposit	12006 · Ac...	17,522.55	602,461.32
Deposit	07/13/2018			Deposit	12006 · Ac...	824.59	603,285.91
Check	07/13/2018		Sage Payment S...		60010 · Sa...	-139.00	603,146.91
Bill Pmt -Check	07/15/2018	Auto-...	Compass Bank	FY 20...	20000 · Ac...	-108,396.86	494,750.05
Bill Pmt -Check	07/15/2018	Auto-...	Century Link	Jun 2...	20000 · Ac...	-1,173.10	493,576.95

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of July 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -Check	07/15/2018	6141	American Funds ...	Plan ...	20000 · Ac...	-50.00	493,526.95
Bill Pmt -Check	07/15/2018	6142	Lewus Electric C...	Chlori...	20000 · Ac...	-336.60	493,190.35
Bill Pmt -Check	07/15/2018	6143	Payson Concrete	Inv # ...	20000 · Ac...	-652.32	492,538.03
Bill Pmt -Check	07/15/2018	6144	Jim Baldwin	Recei...	20000 · Ac...	-45.85	492,492.18
Bill Pmt -Check	07/15/2018	6145	Payson Roundup	Notic...	20000 · Ac...	-322.57	492,169.61
Bill Pmt -Check	07/15/2018	6146	Snow Law	Inv #7...	20000 · Ac...	-4,927.50	487,242.11
Bill Pmt -Check	07/15/2018	6147	Snow Law	Inv #7...	20000 · Ac...	-3,532.50	483,709.61
Bill Pmt -Check	07/15/2018	6148	EPS Group, Inc.	WIFA...	20000 · Ac...	-2,466.00	481,243.61
Bill Pmt -Check	07/15/2018	6149	Morgan Motz	Jun 2...	20000 · Ac...	-12.54	481,231.07
Bill Pmt -Check	07/15/2018	6150	Jodee Smith	Milea...	20000 · Ac...	-99.74	481,131.33
Bill Pmt -Check	07/15/2018	6151	United Rentals	Water...	20000 · Ac...	-3,068.38	478,062.95
Bill Pmt -Check	07/15/2018	6152	Waste Matters, I...	Accnt...	20000 · Ac...	-98.30	477,964.65
Bill Pmt -Check	07/15/2018	6153	Printing By George	Door ...	20000 · Ac...	-698.37	477,266.28
Bill Pmt -Check	07/15/2018	6154	Pine Hardware	3 Rec...	20000 · Ac...	-23.76	477,242.52
Bill Pmt -Check	07/15/2018	6155	Little Stinker Sep...	Jul 20...	20000 · Ac...	-144.00	477,098.52
Bill Pmt -Check	07/15/2018	6157	SmartSystems, Inc	Jun 2...	20000 · Ac...	-2,377.31	474,721.21
Bill Pmt -Check	07/15/2018	6156	Chapman Auto C...	2007 ...	20000 · Ac...	-23.23	474,697.98
Bill Pmt -Check	07/15/2018	6158	Fiesta Business ...	Office...	20000 · Ac...	-349.37	474,348.61
Bill Pmt -Check	07/15/2018	6159	Legend Technica...	Colifo...	20000 · Ac...	-384.00	473,964.61
Bill Pmt -Check	07/15/2018	6160	Great American ...	Copie...	20000 · Ac...	-214.91	473,749.70
Bill Pmt -Check	07/15/2018	6161	Maintenance Co...	Jul 20...	20000 · Ac...	-597.00	473,152.70
Bill Pmt -Check	07/15/2018	6162	Wilkie McKnight	Jun 2...	20000 · Ac...	-1,055.27	472,097.43
Bill Pmt -Check	07/15/2018	6163	Melissa Day-Joh...	Jun 2...	20000 · Ac...	-1,378.53	470,718.90
Bill Pmt -Check	07/15/2018	6164	Solitude Trails W...	Jun 2...	20000 · Ac...	-915.13	469,803.77
Bill Pmt -Check	07/15/2018	6165	Larry Gordon	Jun 2...	20000 · Ac...	-369.40	469,434.37
Bill Pmt -Check	07/15/2018	6166	Robert Bloom	May 2...	20000 · Ac...	-475.73	468,958.64
Bill Pmt -Check	07/15/2018	6167	Travis Stodghill	May 2...	20000 · Ac...	-504.61	468,454.03
Bill Pmt -Check	07/15/2018	6168	Creative Technol...	2 Rou...	20000 · Ac...	-924.86	467,529.17
Bill Pmt -Check	07/15/2018	6169	LevelCon-Micro-...	Jun 2...	20000 · Ac...	-140.00	467,389.17
Bill Pmt -Check	07/15/2018	6170	Walker Security, ...	3rd Q...	20000 · Ac...	-94.00	467,295.17
Bill Pmt -Check	07/15/2018	6171	Pedals-n-Pistons	2018 ...	20000 · Ac...	-86.97	467,208.20
Bill Pmt -Check	07/15/2018	6172	Dana Kepner Co...	Ord 9...	20000 · Ac...	-2,733.29	464,474.91
Check	07/15/2018	6173	PSWID-Petty Ca...	To Re...	-SPLIT-	-105.87	464,369.04
Check	07/15/2018	6174	Steven Gunzbur...	Cust ...	12006 · Ac...	-45.31	464,323.73
Check	07/15/2018	6175	Jacob K Wortman	Payro...	12009 · E...	-1,000.00	463,323.73
Bill Pmt -Check	07/16/2018	E-pay	US Bank Voyage...	Jun 2...	20000 · Ac...	-1,699.89	461,623.84
Bill Pmt -Check	07/16/2018	E-Pay	American Funds ...	Jul 20...	20000 · Ac...	-399.48	461,224.36
Transfer	07/16/2018			Cust ...	10003 · Re...	-150.00	461,074.36
Bill Pmt -Check	07/16/2018	Auto-...	Pine Strawberry ...	Jul 20...	20000 · Ac...	-64.26	461,010.10
Deposit	07/16/2018			Deposit	12006 · Ac...	6,244.54	467,254.64
Transfer	07/16/2018			Cust ...	10003 · Re...	46.17	467,300.81
Deposit	07/16/2018			Deposit	12006 · Ac...	1,492.00	468,792.81
Deposit	07/16/2018			Deposit	12006 · Ac...	752.17	469,544.98
Check	07/16/2018		Sage Payment S...		60010 · Sa...	-9.50	469,535.48
Check	07/16/2018		Compass Bank	Jun 2...	60011 · Ba...	-810.64	468,724.84
Transfer	07/17/2018			Cust ...	10003 · Re...	-150.00	468,574.84
Transfer	07/17/2018			Cust ...	10010 · Im...	-2,000.00	466,574.84
Transfer	07/17/2018			Cust ...	10003 · Re...	-150.00	466,424.84
Transfer	07/17/2018			Cust ...	10003 · Re...	-150.00	466,274.84
Transfer	07/17/2018			Cust ...	10003 · Re...	36.96	466,311.80
Deposit	07/17/2018			Deposit	12006 · Ac...	1,661.77	467,973.57
Deposit	07/17/2018			Deposit	12006 · Ac...	230.92	468,204.49
Deposit	07/17/2018			Deposit	12006 · Ac...	261.30	468,465.79
Deposit	07/17/2018			Deposit	12006 · Ac...	97.46	468,563.25
Deposit	07/17/2018			Deposit	12006 · Ac...	260.55	468,823.80
Check	07/17/2018		Sage Payment S...		60010 · Sa...	-2.00	468,821.80
Check	07/18/2018	6176	Support Paymen...	Atlas ...	800-9G · C...	-78.67	468,743.13
Transfer	07/18/2018			Cust ...	10003 · Re...	23.63	468,766.76
Deposit	07/18/2018			Deposit	12006 · Ac...	3,620.28	472,387.04
Deposit	07/18/2018			Deposit	12006 · Ac...	3,709.82	476,096.86
Deposit	07/18/2018			Deposit	12006 · Ac...	582.34	476,679.20
Deposit	07/18/2018			Deposit	12006 · Ac...	1,682.10	478,361.30
Deposit	07/18/2018			Deposit	12006 · Ac...	469.57	478,830.87
Check	07/18/2018		Sage Payment S...		60010 · Sa...	-4.00	478,826.87
Check	07/18/2018		Sage Payment S...		60010 · Sa...	-6.00	478,820.87
Check	07/18/2018		Sage Payment S...		60010 · Sa...	-3.00	478,817.87
Transfer	07/19/2018			Cust ...	10003 · Re...	45.31	478,863.18
Deposit	07/19/2018			Cust ...	12006 · Ac...	50.00	478,913.18

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Pine-Strawberry Water Improvement District

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General Ledger

Accrual Basis

As of July 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	07/19/2018			Deposit	12006 · Ac...	50.00	478,963.18
Deposit	07/19/2018			Deposit	12006 · Ac...	47.91	479,011.09
Deposit	07/19/2018			Deposit	12006 · Ac...	417.79	479,428.88
Deposit	07/19/2018			Deposit	12006 · Ac...	103.72	479,532.60
Deposit	07/19/2018			Deposit	12006 · Ac...	45.31	479,577.91
Deposit	07/19/2018			Deposit	12006 · Ac...	700.00	480,277.91
Deposit	07/19/2018			Deposit	12006 · Ac...	5,775.25	486,053.16
Deposit	07/19/2018			Deposit	12006 · Ac...	765.48	486,818.64
Deposit	07/19/2018			Deposit	12006 · Ac...	468.58	487,287.22
Check	07/19/2018		Sage Payment S...	60010 · Sa...	-4.50		487,282.72
Check	07/20/2018	Auto-...	ADP, LLC	07/13... 600-9G · P...	-130.22		487,152.50
Transfer	07/20/2018			Cust ... 10003 · Re...	56.22		487,208.72
Transfer	07/20/2018			Cust ... 10003 · Re...	-150.00		487,058.72
Deposit	07/20/2018			Deposit	12006 · Ac...	9,384.53	496,443.25
Deposit	07/20/2018			Deposit	12006 · Ac...	14,086.00	510,529.25
Deposit	07/20/2018			Deposit	12006 · Ac...	108.73	510,637.98
Check	07/20/2018		Sage Payment S...	60010 · Sa...	-98.50		510,539.48
Bill Pmt -Check	07/23/2018	Auto-...	SuddenLink	Jul 20... 20000 · Ac...	-100.28		510,439.20
Transfer	07/23/2018			Cust ... 10003 · Re...	67.45		510,506.65
Deposit	07/23/2018			Deposit	12006 · Ac...	8,205.06	518,711.71
Deposit	07/23/2018			Deposit	12006 · Ac...	446.52	519,158.23
Deposit	07/23/2018			Deposit	12006 · Ac...	423.55	519,581.78
Check	07/23/2018		Sage Payment S...	60010 · Sa...	-3.50		519,578.28
Deposit	07/24/2018			Deposit	12006 · Ac...	6,011.01	525,589.29
Deposit	07/24/2018			Deposit	12006 · Ac...	1,157.14	526,746.43
Deposit	07/24/2018			Deposit	12006 · Ac...	703.52	527,449.95
Check	07/24/2018		Sage Payment S...	60010 · Sa...	-4.50		527,445.45
Deposit	07/25/2018			Deposit	12006 · Ac...	2,011.05	529,456.50
Deposit	07/25/2018			Deposit	12006 · Ac...	2,918.95	532,375.45
Deposit	07/25/2018			Deposit	12006 · Ac...	639.75	533,015.20
Deposit	07/25/2018			Deposit	12006 · Ac...	1,159.62	534,174.82
Check	07/25/2018		Sage Payment S...	60010 · Sa...	-3.50		534,171.32
Check	07/25/2018		Sage Payment S...	60010 · Sa...	-7.50		534,163.82
Deposit	07/26/2018			Deposit	12006 · Ac...	4,579.21	538,743.03
Deposit	07/26/2018			Deposit	12006 · Ac...	4,100.80	542,843.83
Deposit	07/26/2018			Deposit	12006 · Ac...	158.54	543,002.37
Check	07/26/2018		Sage Payment S...	60010 · Sa...	-1.50		543,000.87
Check	07/27/2018	Auto-...	ADP, LLC	07/27... -SPLIT-	-18,051.70		524,949.17
Check	07/27/2018	6177	Support Paymen...	Atlas ... 800-9G · C...	-78.67		524,870.50
Transfer	07/27/2018			Cust ... 10010 · Im...	-2,000.00		522,870.50
Transfer	07/27/2018			Cust ... 10003 · Re...	-150.00		522,720.50
Transfer	07/27/2018			Cust ... 10003 · Re...	-150.00		522,570.50
Transfer	07/27/2018			Cust ... 10003 · Re...	67.23		522,637.73
Transfer	07/27/2018			Cust ... 10003 · Re...	46.90		522,684.63
Deposit	07/27/2018			Cust ... 12006 · Ac...	200.00		522,884.63
Transfer	07/27/2018			Cust ... 10003 · Re...	-150.00		522,734.63
Bill Pmt -Check	07/27/2018	E-Pay	Blue Cross Blue ...	Aug 2... 20000 · Ac...	-7,268.33		515,466.30
Bill Pmt -Check	07/27/2018	6178	McSpadden Ford	2018 ... 20000 · Ac...	-36,563.18		478,903.12
Deposit	07/27/2018			Deposit	12006 · Ac...	227.84	479,130.96
Deposit	07/27/2018			Deposit	12006 · Ac...	356.73	479,487.69
Deposit	07/27/2018			Deposit	12006 · Ac...	46.13	479,533.82
Deposit	07/27/2018			Deposit	12006 · Ac...	201.29	479,735.11
Deposit	07/27/2018			Deposit	12006 · Ac...	100.00	479,835.11
Deposit	07/27/2018			Deposit	12006 · Ac...	5,005.80	484,840.91
Transfer	07/27/2018			Cust ... 10003 · Re...	19.26		484,860.17
Deposit	07/27/2018			Deposit	12006 · Ac...	102.00	484,962.17
Deposit	07/27/2018			Deposit	12006 · Ac...	12,230.96	497,193.13
Check	07/27/2018		Sage Payment S...	Rejec... 60010 · Sa...	-15.00		497,178.13
Check	07/27/2018		Sage Payment S...	60010 · Sa...	-105.00		497,073.13
Bill Pmt -Check	07/30/2018	Auto-...	Pine Strawberry ...	Office... 20000 · Ac...	-64.90		497,008.23
Deposit	07/30/2018			Deposit	12006 · Ac...	10,277.97	507,286.20
Deposit	07/30/2018			Deposit	12006 · Ac...	515.26	507,801.46
Deposit	07/30/2018			Deposit	12006 · Ac...	60.66	507,862.12
Check	07/30/2018		Sage Payment S...	60010 · Sa...	-4.00		507,858.12
Bill Pmt -Check	07/31/2018	6179	Shaffer Water M...	Jul 20... 20000 · Ac...	-1,500.00		506,358.12
Bill Pmt -Check	07/31/2018	6180	Verizon	Jun/J... 20000 · Ac...	-915.84		505,442.28
Bill Pmt -Check	07/31/2018	6181	LevelCon-Micro...	Jul 20... 20000 · Ac...	-160.00		505,282.28
Bill Pmt -Check	07/31/2018	6182	Great American ...	Field ... 20000 · Ac...	-202.77		505,079.51

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of July 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -Check	07/31/2018	6183	Lewus Electric C...	Chlori...	20000 · Ac...	-389.21	504,690.30
Bill Pmt -Check	07/31/2018	6184	Fiesta Business ...	Office...	20000 · Ac...	-199.36	504,490.94
Bill Pmt -Check	07/31/2018	6185	Jim Baldwin	Recei...	20000 · Ac...	-70.56	504,420.38
Bill Pmt -Check	07/31/2018	6186	Natasha Marchi	Jul 20...	20000 · Ac...	-50.00	504,370.38
Bill Pmt -Check	07/31/2018	6187	Jodee Smith	Suppl...	20000 · Ac...	-61.46	504,308.92
Bill Pmt -Check	07/31/2018	6188	Valley Imaging S...	Jul 20...	20000 · Ac...	-6.24	504,302.68
Bill Pmt -Check	07/31/2018	6189	Stodghill Excavat...	Excav...	20000 · Ac...	-586.30	503,716.38
Bill Pmt -Check	07/31/2018	6190	Creative Technol...	Route...	20000 · Ac...	-1,261.42	502,454.96
Bill Pmt -Check	07/31/2018	6191	A Better Connect...	Jul 20...	20000 · Ac...	-184.69	502,270.27
Bill Pmt -Check	07/31/2018	6192	USABlueBook	Oper...	20000 · Ac...	-463.80	501,806.47
Check	07/31/2018	6193	Pine Lot LLC	Cust ...	12006 · Ac...	-45.31	501,761.16
Check	07/31/2018	6194	Lee Hall	Cust ...	12006 · Ac...	-79.43	501,681.73
Deposit	07/31/2018			Deposit	12006 · Ac...	102.06	501,783.79
Deposit	07/31/2018			Deposit	12006 · Ac...	45.98	501,829.77
Deposit	07/31/2018			Deposit	12006 · Ac...	177.97	502,007.74
Deposit	07/31/2018			Cust ...	12006 · Ac...	200.00	502,207.74
Deposit	07/31/2018			Cust ...	12006 · Ac...	200.00	502,407.74
Deposit	07/31/2018			Cust ...	12006 · Ac...	200.00	502,607.74
Deposit	07/31/2018			Deposit	12006 · Ac...	1,387.45	503,995.19
Bill Pmt -Check	07/31/2018	E-Pay	Home Depot	Suppl...	20000 · Ac...	-209.50	503,785.69
Deposit	07/31/2018			Deposit	12006 · Ac...	495.95	504,281.64
Deposit	07/31/2018			Deposit	12006 · Ac...	230.16	504,511.80
Deposit	07/31/2018			Deposit	12006 · Ac...	50.52	504,562.32
Deposit	07/31/2018			Deposit	12006 · Ac...	162.68	504,725.00
Deposit	07/31/2018			Deposit	12006 · Ac...	1,387.45	506,112.45
Check	07/31/2018		Sage Payment S...		60010 · Sa...	-3.50	506,108.95
Total 10000 · Operation/Cust Rev Acct-Compass						-164,864.30	506,108.95
10001 · Gila County Warrant Acct Chase							248,511.17
Deposit	07/31/2018			Deposit	-SPLIT-	2,189.58	250,700.75
Total 10001 · Gila County Warrant Acct Chase						2,189.58	250,700.75
10002 · Gila County Warrant Reserve							0.00
Total 10002 · Gila County Warrant Reserve							0.00
10003 · Restricted Cust. Sec Dep-Compas							204,081.35
Transfer	07/02/2018			Cust ...	10000 · Op...	150.00	204,231.35
Transfer	07/03/2018			Cust ...	10000 · Op...	150.00	204,381.35
Transfer	07/03/2018			Cust ...	10000 · Op...	150.00	204,531.35
Check	07/05/2018	1786	Val Illg or Lee Hall	Cust ...	24101 · Re...	-70.57	204,460.78
Transfer	07/05/2018			Cust ...	10000 · Op...	-79.43	204,381.35
Transfer	07/06/2018			Cust ...	10000 · Op...	150.00	204,531.35
Transfer	07/06/2018			Cust ...	10000 · Op...	-70.98	204,460.37
Transfer	07/06/2018			Cust ...	10000 · Op...	-80.53	204,379.84
Transfer	07/06/2018			Cust ...	10000 · Op...	300.00	204,679.84
Transfer	07/06/2018			Cust ...	10000 · Op...	150.00	204,829.84
Transfer	07/06/2018			Cust ...	10000 · Op...	150.00	204,979.84
Check	07/10/2018	1787	David Moon	Cust ...	24101 · Re...	-69.47	204,910.37
Check	07/10/2018	1788	Fred Gibbons	Cust ...	24101 · Re...	-79.02	204,831.35
Transfer	07/10/2018			Cust ...	10000 · Op...	150.00	204,981.35
Transfer	07/10/2018			Cust ...	10000 · Op...	150.00	205,131.35
Transfer	07/11/2018			Cust ...	10000 · Op...	150.00	205,281.35
Transfer	07/11/2018			Cust ...	10000 · Op...	450.00	205,731.35
Transfer	07/11/2018			Cust ...	10000 · Op...	-80.19	205,651.16
Check	07/11/2018	1789	Steven Gunzbur...	Cust ...	24101 · Re...	-69.81	205,581.35
Transfer	07/13/2018			Cust ...	10000 · Op...	150.00	205,731.35
Transfer	07/13/2018			Cust ...	10000 · Op...	150.00	205,881.35
Check	07/15/2018	1790	Gary East	Cust ...	24101 · Re...	-103.83	205,777.52
Transfer	07/16/2018			Cust ...	10000 · Op...	150.00	205,927.52
Transfer	07/16/2018			Cust ...	10000 · Op...	-46.17	205,881.35
Transfer	07/17/2018			Cust ...	10000 · Op...	150.00	206,031.35
Transfer	07/17/2018			Cust ...	10000 · Op...	150.00	206,181.35
Transfer	07/17/2018			Cust ...	10000 · Op...	150.00	206,331.35
Transfer	07/17/2018			Cust ...	10000 · Op...	-36.96	206,294.39
Transfer	07/18/2018			Cust ...	10000 · Op...	-23.63	206,270.76
Check	07/18/2018	1791	Margie or Merte ...	Cust ...	24101 · Re...	-126.37	206,144.39
Transfer	07/19/2018			Cust ...	10000 · Op...	-45.31	206,099.08

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Pine-Strawberry Water Improvement District

General Ledger

As of July 31, 2018

08/13/18

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	07/19/2018	1792	Steven DeFreitas	Cust ...	24101 · Re...	-104.69	205,994.39
Transfer	07/20/2018			Cust ...	10000 · Op...	-56.22	205,938.17
Transfer	07/20/2018			Cust ...	10000 · Op...	150.00	206,088.17
Check	07/20/2018	1793	Linda Smith	Cust ...	24101 · Re...	-93.78	205,994.39
Transfer	07/23/2018			Cust ...	10000 · Op...	-67.45	205,926.94
Check	07/23/2018	1794	Bill or Anna Amato	Cust ...	24101 · Re...	-82.55	205,844.39
Transfer	07/27/2018			Cust ...	10000 · Op...	150.00	205,994.39
Check	07/27/2018	1795	Capital Relocatio...	Cust ...	24101 · Re...	-130.74	205,863.65
Transfer	07/27/2018			Cust ...	10000 · Op...	150.00	206,013.65
Transfer	07/27/2018			Cust ...	10000 · Op...	-67.23	205,946.42
Transfer	07/27/2018			Cust ...	10000 · Op...	-46.90	205,899.52
Check	07/27/2018	1796	Pine Lot LLC	Cust ...	24101 · Re...	-37.77	205,861.75
Check	07/27/2018	1797	Daniel Roberts	Cust ...	24101 · Re...	-103.10	205,758.65
Transfer	07/27/2018			Cust ...	10000 · Op...	150.00	205,908.65
Transfer	07/27/2018			Cust ...	10000 · Op...	-19.26	205,889.39
Check	07/31/2018	1741	John or Christy J...	#A57...	24101 · Re...	-26.58	205,862.81
Total 10003 · Restricted Cust. Sec Dep-Compas						1,781.46	205,862.81
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							200.00
Total 10006 · Cash Drawer							200.00
10007 · LOC-Bank Proceeds not spent							0.00
Total 10007 · LOC-Bank Proceeds not spent							0.00
12007 · Allowance for Bad Debt							-8,788.66
Total 12007 · Allowance for Bad Debt							-8,788.66
12001 · Accounts Receivable-All							255,900.33
12009 · Employee PR Advance							0.00
Check	07/15/2018	6175	PSWID	Payro...	10000 · Op...	1,000.00	1,000.00
Total 12009 · Employee PR Advance						1,000.00	1,000.00
12090 · Other Receivables							0.00
Total 12090 · Other Receivables							0.00
12008 · Property Taxes Receivable							13,900.45
Deposit	07/31/2018		Customer Paym...	Prior ...	10001 · Gil...	-26.42	13,874.03
Total 12008 · Property Taxes Receivable						-26.42	13,874.03
12006 · Accts Receivable-PSWID							165,811.50
General Journal	07/01/2018	7733	PSWID	Cust ...	-SPLIT-	200.00	166,011.50
Check	07/02/2018	6135	Chris Frank	Cust ...	10000 · Op...	47.87	166,059.37
Deposit	07/02/2018	191	Customer Paym...	BO1	10000 · Op...	-12,349.66	153,709.71
Deposit	07/02/2018		Customer Paym...	EFT	10000 · Op...	-13,870.89	139,838.82
Deposit	07/02/2018		Customer Paym...	EFT	10000 · Op...	-349.10	139,489.72
Deposit	07/02/2018		Customer Paym...	BC	10000 · Op...	-444.19	139,045.53
General Journal	07/03/2018	7734	PSWID	Cust ...	-SPLIT-	547.50	139,593.03
General Journal	07/03/2018	7735	PSWID	Cust ...	-SPLIT-	200.00	139,793.03
Deposit	07/03/2018	2	Customer Paym...	B99 0...	10000 · Op...	-93.24	139,699.79
General Journal	07/03/2018	7736	PSWID	Route...	-SPLIT-	391.36	140,091.15
Deposit	07/03/2018	1	Customer Paym...	B99 0...	10000 · Op...	-80.00	140,011.15
Deposit	07/03/2018	22	Customer Paym...	BO1	10000 · Op...	-2,380.12	137,631.03
Deposit	07/03/2018	107	Customer Paym...	Cust ...	10000 · Op...	-3,450.00	134,181.03
Deposit	07/03/2018	1072	Customer Paym...	Cust ...	10000 · Op...	-200.00	133,981.03
Deposit	07/03/2018		Customer Paym...	EFT	10000 · Op...	-211.37	133,769.66
Deposit	07/03/2018		Customer Paym...	BC	10000 · Op...	-281.51	133,488.15
Deposit	07/03/2018		Customer Paym...	BC	10000 · Op...	-281.39	133,206.76
Deposit	07/03/2018		Customer Paym...	BC	10000 · Op...	-100.08	133,106.68
General Journal	07/05/2018	7737	PSWID	Cust ...	-SPLIT-	79.43	133,186.11
General Journal	07/05/2018	7738	PSWID	Cust ...	24101 · Re...	-79.43	133,106.68
General Journal	07/05/2018	7739	PSWID	Billing...	-SPLIT-	65,572.43	198,679.11

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Accrual Basis

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

Jul 31, 18

ASSETS

Current Assets

Checking/Savings

10015 · WIFA Reserve Acctnt	75,000.00
10014 · WIFA Operations Acctnt	26,459.84
10011 · Compass-MM-Reserve Funds Acct	250,000.00
10010 · Impact Fee Account-Compass	46,056.98
10000 · Operation/Cust Rev Acct-Compass	506,108.95
10001 · Gila County Warrant Acct Chase	250,700.75
10003 · Restricted Cust. Sec Dep-Compas	205,862.81
10005 · Petty Cash	200.00
10006 · Cash Drawer	200.00

Total Checking/Savings 1,360,589.33

Accounts Receivable

12007 · Allowance for Bad Debt	-8,788.66
12001 · Accounts Receivable-All	
12009 · Employee PR Advance	1,000.00
12008 · Property Taxes Receivable	13,874.03
12006 · Accts Receivable-PSWID	130,977.70

Total 12001 · Accounts Receivable-All 145,851.73

Total Accounts Receivable 137,063.07

Total Current Assets 1,497,652.40

Fixed Assets

17000A · Accum Deprec-WIFA Projects	
17001A · Distribution & Mains-Acc Dep	-545.94

Total 17000A · Accum Deprec-WIFA Projects -545.94

17000 · WIFA Infrastructure Projects

17001 · Distribution & Mains	196,536.90
------------------------------	------------

Total 17000 · WIFA Infrastructure Projects 196,536.90

16000 · Inventory-Parts in Warehouse 87,656.75

13000A · Acquired BUI Assets Accum Depr

13000IA · Infrastructure

13014A · Fire Hydrants/Accumulated Depr	-46,467.84
13008A · BUI-Tanks-Accumulated Depr	-300,081.07
13005A · BUI-Booster Pumps-Accum Depr	-90,905.49
13012A · BUI-Distribution Piping-Accum D	-671,317.12
13009A · BUI-Wells & Pumps-Accum Depr	-241,695.14
13007A · BUI-Monitoring & PressuAccum De	-74,624.27

Total 13000IA · Infrastructure -1,425,090.93

13000AB · Bldgs

13010A · Bldgs/Accumulated Depreciation	-60,344.35
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Total 13000AB · Bldgs -60,344.35

Total 13000A · Acquired BUI Assets Accum Depr -1,485,435.28

1500A · Accum Deprectn-Assets aft 9-09

15000AI · Infrastructure

15005A · Booster Pumps & Bldgs-Acc Depr	-145,671.92
15007A · Monitor & Pressure Sys-Acc Depr	-4,628.23
15008A · Storage Tanks-Acc Depr	-33,904.66
15009A · Wells & Pump Equip-Acc Depr	-300,121.01
15012A · Distribution Piping-Acc Depr	-108,070.19
15016A · Roads & Landscaping-Acc Depr	-47,635.23
15018A · Meters & Connections-Acc Depr	-83,114.67
15020A · Generators-Acc Depr	-155,444.19

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Accrual Basis

Pine-Strawberry Water Improvement District

Balance Sheet

As of July 31, 2018

	Jul 31, 18
Total 15000AI · Infrastructure	-878,590.10
15000VA · Vehicles/Furniture & Equipment	
15004A · Computers Hard & Soft-Acc Depr	-60,837.61
15014A · Field Equipment-Acc Depr	-62,349.74
15015A · Vehicles & Equipmt-Acc Depr	-43,258.94
Total 15000VA · Vehicles/Furniture & Equipment	-166,446.29
15000LA · Lease Hold Improvements	
15011A · Admin Bldg-Lease Improve-Acc De	-19,555.20
Total 15000LA · Lease Hold Improvements	-19,555.20
Total 1500A · Accum Deprectn-Assets aft 9-09	-1,064,591.59
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	1,642,784.48
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	3,563,102.53
15000VE · Vehicles/Furniture & Equipment	
15004 · Computers -Hardware & Software	67,264.90
15014 · Field Service Equipment	85,899.52
15015 · Vehicles & Equipment/Field	122,795.86
Total 15000VE · Vehicles/Furniture & Equipment	275,960.28
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	3,969,346.33
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	
Str Knolls 2/Str Ranch 2	25,366.70
WIFA General Expenses	37,599.00
Waterline Replacement Projects	
Old County Rd & Bradshaw	5,955.87

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Accrual Basis

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

	Jul 31, 18
Old County Rd & Torrey Pines	5,955.87
Pine Creek Road Easement	17,293.00
Whispering Pines Road	6,612.00
Total Waterline Replacement Projects	35,816.74
WIFA Program Management Fees	
WIFA Program Mgmt Expenses	4,538.72
WIFA Program Management Fees - Other	10,068.97
Total WIFA Program Management Fees	14,607.69
Str View 1 WIFA	288,066.90
Total 13202 · WIFA CIP	401,457.03
13201 · CIP FY2018	
WIFA- TAG	38,432.00
Total 13201 · CIP FY2018	38,432.00
Total 13200 · Assets To Be Capitalized-WIP	439,889.03
Total Fixed Assets	4,258,439.97
Other Assets	
14009 · Nexus Grant	74,979.00
14006 · Prepaids/Contract services	19,428.49
14005A · Ammortization of Goodwill	-285,570.92
14005 · Acq Costs - Excess-goodwill	1,257,552.00
14001 · Security Dep Admin Bldg Lease	699.60
14004 · Prepaid Expenses	25,317.30
Total Other Assets	1,092,405.47
TOTAL ASSETS	6,848,497.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	181,117.13
Total Accounts Payable	181,117.13
Credit Cards	
20003 · CC 7855	3,961.33
Total Credit Cards	3,961.33
Other Current Liabilities	
25503 · Interest Payable	18,620.09
24101 · Refundable Customer Deposits	206,007.58
25500 · Sales Tax Payable	13,837.53
Total Other Current Liabilities	238,465.20
Total Current Liabilities	423,543.66
Long Term Liabilities	
25005 · WIFA Note Payable	456,703.21
25004 · Compass Bank Refinance of Loan	5,228,664.00
Total Long Term Liabilities	5,685,367.21
Total Liabilities	6,108,910.87
Equity	
32001 Prior Period Restatement	-667,774.43
32000 · Revenues over Expenses 6/30/18	1,421,261.89
Net Income	-13,900.49

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

	Jul 31, 18	
Total Equity		739,586.97
TOTAL LIABILITIES & EQUITY		<u>6,848,497.84</u>

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Accrual Basis

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

	Jul 18	Jul 18
Ordinary Income/Expense		
Income		
50000 · Revenues		
50200A · Other Water Fees		
50208 · Meter Re-Installation	150.00	150.00
50205 · Re-Establishment	1,007.50	1,007.50
50203 · Meter Installation	2,500.00	2,500.00
50202 · Establishment Fee-Water	1,200.00	1,200.00
50209 · Impact Fee Income	4,000.00	4,000.00
Total 50200A · Other Water Fees	8,857.50	8,857.50
50100 · Miscellaneous Fees		
50101 · Late Fees	1,344.35	1,344.35
50102 · NSF Checks	120.00	120.00
Total 50100 · Miscellaneous Fees	1,464.35	1,464.35
50300 · Property Tax Levy	1,981.31	1,981.31
50200 · Water Fees		
50201D · Excess Gallon Fees Tier 4	20,853.78	20,853.78
50201C · Excess Gallon Fees Tier 3	12,371.61	12,371.61
50201B · Excess Gallon Fees Tier 2	8,953.70	8,953.70
50201A · Excess Gallon Fees-Tier 1	8,266.62	8,266.62
50201 · Water Base Fees	60,306.00	60,306.00
Total 50200 · Water Fees	110,751.71	110,751.71
Total 50000 · Revenues	123,054.87	123,054.87
Total Income	123,054.87	123,054.87
Expense		
60000 · ADMINISTRATION		
60039 · Other Admin Expenses		
60032 · Advertisements/Website Expenses		
02 · Public Notices	547.26	547.26
01 · Election Expenses	177.66	177.66
Total 60032 · Advertisements/Website Expenses	724.92	724.92
60031 · Mailings-Customer Billings	2,186.28	2,186.28
60027 · Travel Reimbursements - Adm.	79.03	79.03
60025 · Supplies / Printing - Adm.	407.81	407.81
60024 · Dues and Subscriptions		
60024-A · SIMPLE Retirement Plan Fees	50.00	50.00
Total 60024 · Dues and Subscriptions	50.00	50.00
60018 · Postage- General (Not Billings)	11.69	11.69
60014 · Insurance General	919.06	919.06
60011 · Bank Charges	810.64	810.64
Total 60039 · Other Admin Expenses	5,189.43	5,189.43
60038 · Outside Source Fees		
60010 · Sage-EFT Fees	760.50	760.50
60009 · Merchant Credit Card Fees	833.04	833.04
60008 · Invoice Cloud Fees	1,343.20	1,343.20
Total 60038 · Outside Source Fees	2,936.74	2,936.74
60037 · Administrative Office Expenses		
60019 · Equipment Rental-Adm	214.91	214.91
60023 · Computer/Software/IT Expenses	2,616.22	2,616.22
60016 · Telephone/Ans. Serv./ Internet		
60016A · 60016A DM Cell Phone	101.74	101.74
60016 · Telephone/Ans. Serv./ Internet - Other	735.02	735.02

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Accrual Basis

Pine-Strawberry Water Improvement District

Profit & Loss YTD Comparison

July 2018

	Jul 18	Jul 18
Total 60016 · Telephone/Ans. Serv./ Internet	836.76	836.76
60017 · Janitorial/Trash & Security bldg	90.00	90.00
60013 · Electric, Propane & Water- Adm.	281.40	281.40
60012 · Building Lease	1,200.00	1,200.00
Total 60037 · Administrative Office Expenses	5,239.29	5,239.29
6000-B · 6000-B-Admin Employer Burden		
600-9H · PSWID Retirement Burden Admin	280.33	280.33
600-9G · Payroll Processing Fees/ADP	260.44	260.44
600-9F · Employer Insurances Burden	1,889.77	1,889.77
600-9E · PSWID-Workmens Comp Insurance	136.25	136.25
600-9B · PSWID-Employment Taxes-Med	194.20	194.20
600-9A · PSWID-Employment Taxes-SS	830.40	830.40
Total 6000-B · 6000-B-Admin Employer Burden	3,591.39	3,591.39
6000-A · Administrative Labor		
600-7 · Accountant	2,290.00	2,290.00
600-6 · CS Representative	1,831.36	1,831.36
600-1 · District Manager	5,906.95	5,906.95
Total 6000-A · Administrative Labor	10,028.31	10,028.31
60030 · Depreciation Expense-Admin		
60030A · Ammortized Deferred Acq Charges	2,619.92	2,619.92
60030 · Depreciation Expense-Admin - Other	145.59	145.59
Total 60030 · Depreciation Expense-Admin	2,765.51	2,765.51
Total 60000 · ADMINISTRATION	29,750.67	29,750.67
70000 · BOARD OF DIRECTORS		
70012 · Website-Updates & Postings	37.78	37.78
70001 · Accountant Fees-Audit	800.00	800.00
70003 · Ins. Public Officials Liability	368.83	368.83
70004 · Legal Fees - B of D		
70004L · Litigation Expenses	4,095.00	4,095.00
70004 · Legal Fees - B of D - Other	3,307.50	3,307.50
Total 70004 · Legal Fees - B of D	7,402.50	7,402.50
70005 · Public Communications & Ads Run	19.95	19.95
Total 70000 · BOARD OF DIRECTORS	8,629.06	8,629.06
80000 · OPERATIONS		
80038 · Existing Sites Wells/Pumps/Tank		
80026 · Shipping Expense	127.75	127.75
80014 · Water Share Agreemts	3,141.27	3,141.27
80017 · Asphalt-Landscape Repairs	1,232.23	1,232.23
80018 · Testing Lab/Regulatory Fees H2O	685.85	685.85
80010 · Outside Services		
80010CO · Contract Operator	1,500.00	1,500.00
80010-G · Maintenance Connection	913.67	913.67
80010F · Tank Level Monitoring	160.00	160.00
Total 80010 · Outside Services	2,573.67	2,573.67
80015 · Chemicals/Supplies Water	725.81	725.81
80013 · Telephones-Tank Levels/Pumps	394.63	394.63
80012 · Electricity Wells & Water Share		
80012B · Electric-Existing Well Sites	7,974.73	7,974.73
80012A · Electric Water Shares	2,131.19	2,131.19
Total 80012 · Electricity Wells & Water Share	10,105.92	10,105.92
80011 · Blue Stake Service Water	46.09	46.09

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Accrual Basis

Pine-Strawberry Water Improvement District

Profit & Loss YTD Comparison

July 2018

	Jul 18	Jul 18
Total 80038 · Existing Sites Wells/Pumps/Tank	19,033.22	19,033.22
80037 · Field Office Expenses		
80008 · Equipment Rental-Field	202.77	202.77
80007 · Storage Unit	50.00	50.00
80029 · Cell Phones & Communications	814.10	814.10
80005 · Janitorial/Trash - Field Office	202.30	202.30
80004 · Supplies & Tools Field Office	3,485.36	3,485.36
80002 · Water -Field Office	64.26	64.26
80001 · Phone/Electric -Field Office	770.31	770.31
Total 80037 · Field Office Expenses	5,589.10	5,589.10
80036 · Field Vehicle & Equipmt Costs		
80024 · Autos & Eqpt-Insurance Fees	679.70	679.70
80023 · Autos & Eqpt-License Fees	140.18	140.18
80022 · Autos & Eqpt-Maintain & Repair	2,634.65	2,634.65
80020 · Autos & Eqpt-Fuel Expense	1,605.95	1,605.95
Total 80036 · Field Vehicle & Equipmt Costs	5,060.48	5,060.48
80035 · Parts Water Structures		
80016 · Parts Existing Infrastructure	1,630.20	1,630.20
Total 80035 · Parts Water Structures	1,630.20	1,630.20
8000-P · Field Employer Burden		
800-9H · PSWID Retirement Burden-Field	191.18	191.18
800-9G · Child Support Payment	0.00	0.00
800-9F · Employer Insurance Burden	4,214.22	4,214.22
800-9E · PSWID-Workmens Comp Insurance	893.13	893.13
800-9D · PSWID-Employment Taxes-SUTA	364.45	364.45
800-9C · PSWID-Employment Taxes-FUTA	17.14	17.14
800-9B · PSWID-Employment Taxes-MED	299.74	299.74
800-9A · PSWID-Employment Taxes-SS	1,281.68	1,281.68
Total 8000-P · Field Employer Burden	7,261.54	7,261.54
8000-O · Field Labor		
800-9 · Utility Worker 9	1,942.85	1,942.85
800-10 · Field OT Expense	4,599.89	4,599.89
800-4 · Utility Worker 4	2,001.07	2,001.07
800-3 · Utility Worker 3	1,883.42	1,883.42
800-1 · Utility Worker 1	2,001.14	2,001.14
800-5 · Field Service Lead 5	2,942.85	2,942.85
Total 8000-O · Field Labor	15,371.22	15,371.22
80021 · Depreciation Expense	26,319.66	26,319.66
Total 80000 · OPERATIONS	80,265.42	80,265.42
Total Expense	118,645.15	118,645.15
Net Ordinary Income	4,409.72	4,409.72
Other Income/Expense		
Other Income		
50400 · Other Income		
50401 · Accounting Credit	128.03	128.03
50403 · Interest	181.85	181.85
Total 50400 · Other Income	309.88	309.88
Total Other Income	309.88	309.88
Other Expense		
10101 · Other Expense		
10106 · Interest & Finance Charges	18,620.09	18,620.09

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Accrual Basis

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

	Jul 18	Jul 18
Total 10101 - Other Expense	18,620.09	18,620.09
Total Other Expense	18,620.09	18,620.09
Net Other Income	-18,310.21	-18,310.21
Net Income	<u>-13,900.49</u>	<u>-13,900.49</u>