

Pine-Strawberry Water Improvement District

Treasurer's Report

For

September 20, 2018 Board Meeting

The following reports are provided with financial information through August 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 TWO MONTHS ENDED AUGUST 2017 AND 2018

ASSETS	<u>8/31/2017</u>	<u>8/31/2018</u>
Current Assets		
Cash in Bank - BBVA Compass Revenue Fund (Operations)	\$433,911.17	\$871,609.58
Cash in Bank - BBVA Compass Restricted Customer Deposits	278,273.22	208,160.12
Cash in Bank - BBVA Compass Impact Fee Account	28,056.98	50,056.98
Cash in Bank - BBVA Compass Maintenance Reserve Fund	250,000.00	250,000.00
Cash in Bank - Chase Bank Gila County Warrant Account	9,104.40	12,281.62
Cash in Bank - BBVA WIFA Operations	0.00	52,065.44
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>\$999,945.77</u>	<u>\$1,519,573.74</u>
Accounts Receivable		
Accounts Receivable - PSWID - Less Allowance for Bad Debts	\$87,599.89	103,104.00
Property Tax Receivable-Gila County	10,164.07	13,855.07
Unbilled Water Fees	0.00	0.00
Employee Payroll Advance	0.00	800.00
Total Accounts Receivable	<u>97,763.96</u>	<u>117,759.07</u>
Total Current Assets	\$1,097,709.73	\$1,637,332.81
Fixed Assets		
Inventory - Parts in Warehouse	\$87,656.75	\$77,353.00
Infrastructure, Land & Buildings Acquired BUI	\$2,115,583.77	\$2,115,583.77
Infrastructure, Land & Buildings After Purchase	3,702,325.81	3,995,290.48
Infrastructure, WIFA Infrastructure Projects	0.00	196,536.90
Less: Accumulated Depreciation - WIFA Projects	0.00	-1,091.88
Less: Accumulated Depreciation	<u>-2,461,668.19</u>	<u>-2,581,113.62</u>
	\$3,356,241.39	\$3,725,205.65
Construction in Progress - District	135,859.86	35,349.50
Construction in Progress - WIFA	0.00	585,309.89
Total Fixed Assets	\$3,579,758.00	\$4,423,218.04
Other Assets		
Acquired Costs - Excess Goodwill-Net of Amortization	\$1,000,800.16	\$969,361.16
Nexus Grant Receivable	0.00	0.00
Prepaid Contract Services and Expenses	77,936.96	22,523.95
Security Deposit - Admin Building Lease	699.60	699.60
Total Other Assets	<u>\$1,079,436.72</u>	<u>\$992,584.71</u>
TOTAL ASSETS	<u>\$5,756,904.45</u>	<u>\$7,053,135.56</u>
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts Payable	\$35,303.14	\$231,935.91
Accrued Payroll	0.00	0.00
Credit Card Payable	440.17	2,119.01
Sales Tax Payable	11,587.46	13,846.27
Refundable Customer Deposits	187,260.45	208,304.89
Accrued Interest	0.00	37,240.18
Total Current Liabilities	<u>\$234,591.22</u>	<u>\$493,446.26</u>
Long Term Liabilities		
BBVA Compass Bank	\$5,873,349.00	\$5,228,664.00
WIFA Note Payable	0.00	125,399.53
Total Notes Payable	<u>5,873,349.00</u>	<u>5,354,063.53</u>
TOTAL LIABILITIES	\$6,107,940.22	\$5,847,509.79
EQUITY		
Prior Period Restatement	(691,691.85)	(667,774.43)
Revenues over Expenses 6/30/17 & 6/30/18	368,733.96	1,820,041.76
Net Income	<u>-28,077.88</u>	<u>53,358.44</u>
TOTAL EQUITY	<u>(351,035.77)</u>	<u>1,205,625.77</u>
TOTAL LIABILITIES & EQUITY	<u>\$5,756,904.45</u>	<u>\$7,053,135.56</u>

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

INCOME	8/31/2017	8/31/2018	Notes
Revenues			
Water Fees	\$277,379.39	\$295,896.47	
Property Tax Levy	0.00	3,327.22	
Other Water Fees	2,350.00	16,957.50	
Miscellaneous Fees	2,588.55	2,838.81	
TOTAL REVENUE	\$282,317.94	\$319,020.00	
EXPENSES			
Administrative Labor	\$29,762.15	\$23,317.71	
Administrative Labor Burden	1,893.38	7,466.14	
Administrative Office Expenses	8,368.24	10,562.85	
Outside Source Fees	12,078.09	6,064.12	
Other Administrative Expenses	7,878.89	9,148.71	
WIFA Incidental Expenses	0.00	0.00	
ADMINISTRATIVE EXPENSES	\$59,980.75	\$56,559.53	
Board of Directors Expense	8,147.87	\$27,825.62	1
Depreciation & Amortization- Administrative	5,362.90	5,531.07	
TOTAL ADMINISTRATIVE EXPENSES	\$73,491.52	\$89,916.22	
OPERATIONS EXPENSES			
Contract Services - Field	\$143,538.92	\$0.00	
Outside Services	5,450.23	4,692.29	
Field Labor	0.00	42,810.75	
Field Labor Burden	0.00	17,364.46	
Existing Sites Wells & Pumps	29,983.28	34,204.29	
Field Office Expenses	1,241.30	9,631.97	
Field Vehicle & Equipment	3,862.43	9,262.53	
Parts Water Structures	1.79	8,180.07	
OPERATIONS EXPENSES	\$184,077.95	\$126,146.36	
Depreciation	53,086.82	57,806.71	
TOTAL OPERATIONS EXPENSES	\$237,164.77	\$183,953.07	
TOTAL EXPENSES	\$310,656.29	\$273,869.29	
NET INCOME	-\$28,338.35	\$45,150.71	
OTHER INCOME/EXPENSE			
Other Income - WIFA Grant	\$0.00	\$43,296.79	
Other Income - APS Rebates	0.00	1,500.00	
Other Income - Accounting Credit	0.00	253.27	
Other Income - Interest	260.47	397.85	
TOTAL OTHER INCOME	\$260.47	\$45,447.91	
Other Expenses	\$0.00	\$0.00	
Interest Charges	0.00	37,240.18	
TOTAL OTHER EXPENSES	\$0.00	\$37,240.18	
TOTAL OTHER INCOME & EXPENSE	\$260.47	\$8,207.73	
NET INCOME	-\$28,077.88	\$53,358.44	

1. Board of Directors includes Audit of \$14,800, Legal Fees of \$6,300, Litigation Legal Fees of \$5,875.50 and BOD Insurance.

Pine-Strawberry Water Improvement District
Cash Position as of August 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-</u> <u>End</u>	Notes
Year End 2012/2013				\$226,183	
Year End 2013/2014	\$2,730,192	\$2,636,353	\$93,839	\$320,022	
Year End 2014/2015	\$2,554,835	\$2,305,169	\$249,666	\$569,688	
Year End 2015/2016	\$2,593,499	\$2,384,050	\$209,448	\$779,136	
Year FY 2016/2017	\$2,952,970	\$2,717,669	\$2,353	\$689,539	
Year FY 2017/2018	\$2,908,297	\$3,134,609	-\$226,312	\$463,227	
July	\$685,468	\$354,603	\$330,865	\$330,865	
August	\$376,977	\$313,842	\$63,135	\$394,000	1
September					
October					
November					
December					
January					
February					
March					
April					
May					
June					
YTD 2018/2019	\$1,062,445	\$668,445	\$394,000	\$1,083,539	

Bank Account Presentation

<u>Reconciled Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$506,108.95	\$871,609.58	
CB-WIFA Operations	\$26,459.84	\$52,065.44	
Chase Bank - Warrant Account	\$250,700.75	\$12,281.62	
Compass Bank - Impact Fees	\$46,056.98	\$50,056.98	
Non-Restricted Account Balances	\$829,326.52	\$986,013.62	2
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$205,862.81	\$208,160.12	
CB - WIFA Reserve Account	\$75,000.00	\$75,000.00	
Restricted Account Balances	\$530,862.81	\$533,160.12	
Total Reconciled Balances	\$1,360,189.33	\$1,519,173.74	
<u>Bank Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>	
CB-Revenue Fund(Operations)	\$549,960.85	\$906,491.74	
CB-WIFA Operations	\$26,459.84	\$52,065.44	
Chase Bank - Warrant Account	\$250,700.75	\$12,281.62	
Compass Bank - Impact Fees	\$46,056.98	\$50,056.98	
Non-Restricted Account Balances	\$873,178.42	\$1,020,895.78	2
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00	
Compass Bank - Security Deposit	\$206,642.50	\$209,333.31	
CB - WIFA Reserve Account	\$75,000.00	\$75,000.00	
Restricted Account Balances	\$531,642.50	\$534,333.31	
Total Statement Balances	\$1,404,820.92	\$1,555,229.09	

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 August 31, 2018AUGUST 2018
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PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
Budget Report (CASH BASIS)

Revenue (Cash In)	Approved FY 18/19	Fiscal Year to Date Thru 8/31/2018			Notes:
		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	\$128,089	\$3,725	(\$124,364)	3
Customer Sales	\$2,075,625	\$345,938	\$295,897	(\$50,041)	
Miscellaneous Revenues	\$75,000	\$12,500	\$19,796	\$7,296	
WIFA Funding	\$2,750,000	\$458,333.00	\$168,696	(\$289,637)	4
Potential Grants/Non-Revenue Funds	\$1,000,000	\$0	\$0	\$0	
Sales Tax on Revenues	\$140,000	\$23,333	\$24,331	\$998	
SUBTOTAL: CASH IN FLOWS	\$6,809,157	\$968,193	\$512,445	(\$455,748)	
TOTAL REVENUE	\$7,359,157	\$1,518,193	\$1,062,445	(\$455,748)	
Expenses (Cash Out)					
Operations	\$376,000	\$62,667	\$54,493	(\$8,174)	
Field Labor & Burden	\$580,000	\$96,667	\$60,175	(\$36,492)	
Admin	\$550,000	\$91,667	\$56,560	(\$35,107)	
Board (legal Fees and Advertising)	\$60,000	\$10,000	\$27,825	\$17,825	
Capital project/Repair	\$215,357	\$35,893	(\$617)	(\$36,510)	
Infrastructure Repairs	\$90,000	\$15,000	\$11,478	(\$3,522)	
Equipment Replacement	\$200,000	\$33,333	\$0	(\$33,333)	
WIFA Funding - Capital Projects	\$2,750,000	\$458,333	\$200,803	(\$257,530)	5
Additional Potential Grants/Non-Revenue Funds	\$1,000,000	\$0	\$0	\$0	
Debt Service/Loan-Compass Bank	\$450,000	\$75,000	\$108,397	\$33,397	
Debt Service/Loan-Compass Bank-Additional Principal	\$350,000	\$0	\$0	\$0	
Debt Service/Loan-WIFA Interest Only	\$157,800	\$26,300	\$0	(\$26,300)	
Deferred Debt Repayment Carry Forward	\$190,000	\$125,000	\$125,000	\$0	
Sales Tax on Revenues	\$140,000	\$23,333	\$24,331	\$998	
SUBTOTAL: OPERATIONS & CAPITAL EXPENSES	\$7,109,157	\$1,053,193	\$668,445	(\$384,748)	
TOTAL CASH OUTFLOWS	\$7,109,157	\$1,053,193	\$668,445	(\$384,748)	
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	\$1,303,193	\$918,445	(\$384,748)	
Net Operating Surplus (Shortfall) as of 08/31/2018				(\$71,000)	
Net Cash Position at Month End			\$394,000		

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

PSWID FY 2018/19 Capital Projects Report
Fiscal Year June 30, 2019 Thru August 31, 2018

	Approved FY19 CIP Program Budget	CIP Program Budget Changes	Revised 2019 CIP Program Budget	PRIOR YEAR 18 WIP	Adjusted FY19 CIP Program Budget	FY19 Costs to Date	Current FY19 CIP Commitment	Notes
WIFA Technical Assistance Grant	\$35,000.00	\$33,500.00	\$68,500.00	\$35,966.00	\$32,534.00	-\$616.50	\$33,150.50	1
Capital Projects Carryover to FY 18/19 (Uncommitted Funds)	\$302,362.00	\$0.00	\$302,362.00	\$0.00	\$302,362.00	\$0.00	\$302,362.00	
FY 18/19 CAPITAL PROJECTS INCLUDING GRANTS	\$337,362.00	\$33,500.00	\$370,862.00	\$35,966.00	\$334,896.00	-\$616.50	\$335,512.50	

1. All costs in 2018/2019 will be reimbursed by the WIFA TAG Grant

WIFA PSWID Funding Program FY18 thru FY22

Fiscal Year to Date Thru August 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	Disburst 6	Remaining Balance
Planning	\$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	\$16,894.99	\$746,224.04	\$11,157.55	\$735,066.49
Legal/Debt Authorization	\$0.00				\$0.00								
Financial Advisor	\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00
Land/System Acquisitions	\$0.00												
Equipment/Materials	\$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	\$160,071.60	\$5,988,044.94	\$94,226.40	\$5,893,818.54	\$28,505.60	\$5,865,312.94
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	\$13,219.62	\$568,913.20	\$6,682.16	\$562,231.04
Project Officer	\$160,000.00		\$160,000.00		\$160,000.00		\$160,000.00		\$160,000.00		\$160,000.00		\$160,000.00
Administration	\$0.00				\$0.00								
Staff Training	\$0.00				\$0.00								
Capitalized Interest	\$0.00				\$0.00								
Refinance Loan	\$0.00				\$0.00								
Other	\$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	\$124,341.01	\$7,418,955.78	\$44,355.31	\$7,374,600.47

PSWID CIP PROGRAM FY18 THRU FY22

PROJECT NAME	Approved Project Cost	TYPE	Disburst 1	Remaining Balance	Disburst 2	Remaining Balance	Disburst 3	Remaining Balance	Disburst 4	Remaining Balance	Disburst 5	Remaining Balance	Disburst 6	Remaining Balance
Circle Drive Waterline Replacement - Completed	\$270,543.00	Pipe	\$25,770.42	\$244,772.58	\$92,365.16	\$152,407.42	\$52,158.30	\$100,249.12	\$16,647.60	\$83,601.52	\$820.00	\$82,781.52	\$8,775.42	\$74,006.10
Whispering Pines (Size 6")	\$256,289.00	Pipe		\$256,289.00	\$2,591.00	\$253,698.00	\$886.88	\$252,811.12	\$3,134.12	\$249,677.00		\$249,677.00		\$249,677.00
Pine Creek Easement (Ellison to North Rd) - In Process	\$141,062.00	Pipe		\$141,062.00	\$2,591.85	\$138,470.15	\$886.87	\$137,583.28	\$12,586.32	\$124,996.96	\$710.97	\$124,285.99	\$516.99	\$123,769.00
Old County Road & Bradshaw Road (6")	\$285,093.00	Pipe		\$285,093.00	\$2,591.00	\$282,502.00	\$886.87	\$281,615.13	\$2,477.99	\$279,137.14		\$279,137.14		\$279,137.14
Old County Road & Torrey Pines Ln (6")	\$305,546.00	Pipe		\$305,546.00	\$2,591.00	\$302,955.00	\$886.88	\$302,068.12	\$2,478.00	\$299,590.12		\$299,590.12		\$299,590.12
Cool Pines Est Pipe Upgrade Phase A	\$411,290.00	Pipe		\$411,290.00		\$411,290.00		\$411,290.00		\$411,290.00		\$411,290.00		\$411,290.00
Strawberry Ranch 2 & Strawberry Knolls 2 - In Process	\$343,640.00	Pipe		\$343,640.00		\$343,640.00		\$343,640.00	\$1,967.12	\$341,672.88	\$15,004.02	\$326,668.86	\$9,295.56	\$317,373.30
Tall Pines Pipeline Upgrade Phase A	\$458,370.00	Pipe		\$458,370.00		\$458,370.00		\$458,370.00		\$458,370.00		\$458,370.00		\$458,370.00
Tall Pines Pipeline Upgrade Phases B&C (McClendon Effect)	\$1,279,410.00	Pipe		\$1,279,410.00		\$1,279,410.00		\$1,279,410.00		\$1,279,410.00		\$1,279,410.00		\$1,279,410.00
Port 3 PRV Replacement	\$363,104.00	Pipe		\$363,104.00		\$363,104.00		\$363,104.00		\$363,104.00		\$363,104.00		\$363,104.00
Spruce Drive Waterline Replacement	\$115,500.00	Pipe		\$115,500.00		\$115,500.00		\$115,500.00		\$115,500.00		\$115,500.00		\$115,500.00
Strawberry Hollow Waterline Replacement	\$1,565,080.00	Pipe		\$1,565,080.00		\$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	\$16,534.99	\$5,554,894.63	\$18,587.97	\$5,536,306.66
Strawberry View 1 Tank Replacement 20K - Completed	\$154,000.00	Tank	\$30,100.65	\$123,899.35	\$2,330.00	\$121,569.35	\$1,120.00	\$120,449.35	\$145,534.00	-\$25,084.65	\$94,586.40	-\$119,671.05	\$26,505.60	-\$146,176.65
Canyon Tank 1 Replacement 100K	\$160,000.00	Tank		\$160,000.00		\$160,000.00		\$160,000.00		\$160,000.00		\$160,000.00		\$160,000.00
Canyon Tank 2 Rehabilitation 100K	\$110,000.00	Tank		\$110,000.00		\$110,000.00		\$110,000.00		\$110,000.00		\$110,000.00		\$110,000.00
Brookview Terrace 100K	\$84,500.00	Tank		\$84,500.00		\$84,500.00		\$84,500.00		\$84,500.00		\$84,500.00		\$84,500.00
Port 2 100K	\$91,650.00	Tank		\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00
Water Tank Road 100K	\$91,650.00	Tank		\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00		\$91,650.00
Strawberry Creek Foothills 20K	\$91,650.00	Tank		\$91,650.00		\$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	\$94,586.40	\$509,778.95	\$26,505.60	\$483,273.35
Brookview Terrace - Track A	\$67,275.00	Booster		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Hardscrabble Mesa	\$81,144.00	Booster		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00
Highway 87 & Pine Creek	\$67,275.00	Booster		\$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	Booster		\$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	Booster		\$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	Booster		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00		\$67,275.00
Port 2 - Lot 178	\$81,144.00	Booster		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00
Port 2 Common Area - Next to Lot 166	\$81,144.00	Booster		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00		\$81,144.00
Strawberry Hollow #3	\$67,275.00	Booster		\$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	Booster		\$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	Booster		\$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	Booster		\$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	Booster		\$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	Booster		\$81,144.00		\$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 August 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	Disburst 6	Remaining Balance
Magnolia/Rails	\$33,620.00	VFD	\$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	VFD	\$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	VFD	\$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	VFD	\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00		\$33,620.00
Strawberry Hollow	\$33,620.00	VFD	\$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	VFD	\$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	VFD	\$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	VFD	\$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	VFD	\$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	VFD	\$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	VFD	\$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
Milk Ranch Well 2	\$50,000.00	Well	\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00
Pine Crest	\$50,000.00	Well	\$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	Well	\$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	Well	\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00		\$50,000.00
Strawberry Hollow	\$50,000.00	Well	\$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	Well	\$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	Well	\$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	Well	\$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
Program & Construction Management	\$375,750.00		\$375,750.00	\$9,254.62	\$366,515.38	\$4,530.55	\$361,984.83	\$4,102.01	\$357,882.82	\$13,719.62	\$344,663.20	\$2,083.26	\$346,746.46
Synergy Geomatics LLC	\$40,000.00		\$40,000.00		\$40,000.00		\$40,000.00	\$36,254.00	\$3,746.00		\$3,746.00	\$1,345.00	\$2,401.00
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
TOTAL FUNDED PROJECTS	\$8,000,000.00		\$55,871.07	\$7,944,128.93	\$114,294.63	\$61,356.35	\$7,768,477.95	\$225,181.16	\$7,543,296.79	\$124,341.01	\$7,418,955.78	\$44,355.31	\$7,374,600.47

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								
		0-3k	1.75	3k - 6k	7.00	6+k	9.00	Total	0-3k	1.75	3k - 5k	5k -10k	10k+	Total	Increased Revenue
Total Gallon:		4,226,646		4,513,171		8,184,559		16,924,376	4,226,646		3,217,210		4,315,592		16,924,376
Total \$		\$7,396.63		\$31,592.20		\$73,661.03		\$112,649.86	\$7,396.63		\$22,520.47		\$43,155.92		\$37,897.08

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	
\$		\$3,530.66	\$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

August	gallons	2,209,128	2,211,710	3,907,617	8,328,455	2,209,128	1,551,940	2,073,211	2,494,176	8,328,455	
\$		\$3,865.97	\$15,481.97	\$35,168.55	\$54,516.50	\$3,865.97	\$10,863.58	\$20,732.11	\$37,412.64	\$72,874.30	\$18,357.81

September
gallons
\$

October
gallons
\$

November
gallons
\$

December
gallons
\$

January
gallons
\$

February
gallons
\$

March
gallons
\$

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		35	3	4	2	6	-	-	50
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		\$1,487.50	\$127.50	\$232.64	\$125.54	\$601.92	\$0.00	\$0.00	
New Revenue		<u>\$2,100.00</u>	<u>\$180.00</u>	<u>\$440.00</u>	<u>\$300.00</u>	<u>\$1,260.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
Increased Revenue		\$612.50	\$52.50	\$207.36	\$174.46	\$658.08	\$0.00	\$0.00	
									\$1,704.90
									<i>24</i> # Months
									<u>YTD Total</u>
									\$1,704.90

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of August 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
10015 · WIFA Reserve Acctnt							75,000.00
Total 10015 · WIFA Reserve Acctnt							75,000.00
10014 · WIFA Operations Acctnt							26,459.84
General Journal	08/03/2018	7839		Record WIFA ...	-SPLIT-	124,341.01	150,800.85
Check	08/06/2018	1029	Arizona Department ...	Str Knolls/Str ...	Str Knolls 2/Str ...	-900.00	149,900.85
Bill Pmt -Check	08/06/2018	1030	EPS Group, Inc.	WIFA Waterlin...	20000 · Accoun...	-16,614.99	133,285.86
Bill Pmt -Check	08/06/2018	1031	EPS Group, Inc.	StrV1 Tank Pr...	20000 · Accoun...	-360.00	132,925.86
Bill Pmt -Check	08/06/2018	1032	EPS Group, Inc.	Circle Dr Wate...	20000 · Accoun...	-820.00	132,105.86
Bill Pmt -Check	08/06/2018	1033	EUSI, LLC	Jun 2018 WIF...	20000 · Accoun...	-12,431.24	119,674.62
Bill Pmt -Check	08/06/2018	1034	EUSI, LLC	Jun 2018 WIF...	20000 · Accoun...	-788.38	118,886.24
Bill Pmt -Check	08/06/2018	1035	Synergy Geomatics L...	Aerial Mappin...	20000 · Accoun...	-1,345.00	117,541.24
Bill Pmt -Check	08/06/2018	1036	Schofield Civil Constr...	StrV 1 Tank Pr...	20000 · Accoun...	-94,226.40	23,314.84
General Journal	08/22/2018	7879		To Record WL...	25005 · WIFA ...	44,355.31	67,670.15
Bill Pmt -Check	08/27/2018	1037	EPS Group, Inc.	WIFA Waterlin...	20000 · Accoun...	-8,912.55	58,757.60
Bill Pmt -Check	08/27/2018	1038	EUSI, LLC	Inv #2521 & 2...	20000 · Accoun...	-6,692.16	52,065.44
Total 10014 · WIFA Operations Acctnt						25,605.60	52,065.44
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							46,056.98
Transfer	08/02/2018			Cust #72307 I...	10000 · Operati...	2,000.00	48,056.98
Transfer	08/07/2018			Cust #72319 I...	10000 · Operati...	2,000.00	50,056.98
Total 10010 · Impact Fee Account-Compass						4,000.00	50,056.98
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							504,721.50
Bill Pmt -Check	08/01/2018	E-Pay	American Funds Serv...	Jul 27,2018 P...	20000 · Accoun...	-945.49	503,776.01
Deposit	08/01/2018			Deposit	12006 · Accts R...	1,088.17	504,864.18
Deposit	08/01/2018			Deposit	12006 · Accts R...	637.21	505,501.39
Deposit	08/01/2018			Deposit	12006 · Accts R...	1,062.01	506,563.40
Deposit	08/01/2018			Deposit	12006 · Accts R...	355.45	506,918.85
Deposit	08/01/2018			Deposit	12006 · Accts R...	6,098.47	513,017.32
Check	08/01/2018		Sage Payment Soluti...		60010 · Sage-E...	-5.50	513,011.82
Check	08/01/2018		Sage Payment Soluti...		60010 · Sage-E...	-7.50	513,004.32
Check	08/01/2018		Sage Payment Soluti...		60010 · Sage-E...	-2.50	513,001.82
Transfer	08/02/2018			Cust #72306 ...	10003 · Restrict...	-150.00	512,851.82
Transfer	08/02/2018			Cust #72307 ...	10003 · Restrict...	-150.00	512,701.82
Transfer	08/02/2018			Cust #72307 I...	10010 · Impact ...	-2,000.00	510,701.82
Transfer	08/02/2018			Cust #72308 ...	10003 · Restrict...	-150.00	510,551.82
Transfer	08/02/2018			Cust #72309 ...	10003 · Restrict...	-150.00	510,401.82
Transfer	08/02/2018			Cust #72313 ...	10003 · Restrict...	-150.00	510,251.82
Transfer	08/02/2018			Cust #72315 ...	10003 · Restrict...	-150.00	510,101.82
Transfer	08/02/2018			Cust #71576 F...	10003 · Restrict...	101.85	510,203.67
Transfer	08/02/2018			Cust #71435 F...	10003 · Restrict...	89.89	510,293.56
Transfer	08/02/2018			Cust #72027 F...	10003 · Restrict...	99.80	510,393.36
Transfer	08/02/2018			Cust #71872 F...	10003 · Restrict...	26.64	510,420.00
Transfer	08/02/2018			Cust #71874 F...	10003 · Restrict...	83.86	510,503.86
Check	08/02/2018	6195	Doug Avery	Cust #72140 ...	12006 · Accts R...	-19.16	510,484.70
Deposit	08/02/2018			Deposit	12006 · Accts R...	3,964.66	514,449.36
Deposit	08/02/2018			Deposit	12006 · Accts R...	401.85	514,851.21
Deposit	08/02/2018			Deposit	12006 · Accts R...	289.63	515,140.84
Check	08/02/2018		Compass Bank	Jul 2018 Merc...	60009 · Mercha...	-1,052.67	514,088.17
Check	08/02/2018		Sage Payment Soluti...		60010 · Sage-E...	-10.00	514,078.17
Check	08/02/2018		Sage Payment Soluti...		60010 · Sage-E...	-3.00	514,075.17
Check	08/03/2018	Auto-...	ADP, LLC	07/27/2018 P...	600-9G · Payrol...	-130.22	513,944.95
Check	08/03/2018	Auto-...	ADP, LLC	07/27/2018 P...	600-9G · Payrol...	-41.60	513,903.35
Bill Pmt -Check	08/03/2018	Auto-...	Invoice Cloud	Jul 2018 Onlin...	20000 · Accoun...	-1,343.20	512,560.15
Deposit	08/03/2018			Deposit	14009 · Nexus ...	74,979.00	587,539.15
General Journal	08/03/2018	7840		WIFA TAG Re...	WIFA- TAG	2,466.00	590,005.15
Deposit	08/03/2018			Deposit	12006 · Accts R...	372.36	590,377.51
Deposit	08/03/2018			Deposit	12006 · Accts R...	99.15	590,476.66
Deposit	08/03/2018			Cust #72314 ...	12006 · Accts R...	200.00	590,676.66

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of August 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	08/03/2018			Deposit	12006 · Accts R...	5,752.95	596,429.61
Deposit	08/03/2018			Deposit	12006 · Accts R...	15,598.33	612,027.94
Deposit	08/03/2018			Deposit	12006 · Accts R...	404.13	612,432.07
Check	08/03/2018		Sage Payment Soluti...		60010 · Sage-E...	-127.00	612,305.07
Check	08/03/2018		Sage Payment Soluti...	Rejected Item	60010 · Sage-E...	-50.52	612,254.55
Check	08/06/2018	E-Pay	Arizona Department ...	Jul 2018 TPT/...	-SPLIT-	-12,231.33	600,023.22
Bill Pmt -Check	08/06/2018	E-Pay	United States Liability...	PO 10006761 ...	20000 · Accoun...	-890.20	599,133.02
Transfer	08/06/2018			Cust #72316,7...	10003 · Restrict...	-300.00	598,833.02
Deposit	08/06/2018			Deposit	12006 · Accts R...	64.35	598,897.37
Deposit	08/06/2018			Deposit	12006 · Accts R...	278.41	599,175.78
Deposit	08/06/2018			Deposit	12006 · Accts R...	867.89	600,043.67
Check	08/06/2018		Sage Payment Soluti...	Rejected Item ...	60010 · Sage-E...	-15.00	600,028.67
Check	08/06/2018		Sage Payment Soluti...		60010 · Sage-E...	-4.00	600,024.67
Bill Pmt -Check	08/07/2018	E-Pay	APS	Jul 2018 Elect...	20000 · Accoun...	-10,743.46	589,281.21
Transfer	08/07/2018			Cust #72319 ...	10003 · Restrict...	-150.00	589,131.21
Transfer	08/07/2018			Cust #72318 ...	10003 · Restrict...	-150.00	588,981.21
Transfer	08/07/2018			Cust #72318 I...	10010 · Impact ...	-2,000.00	586,981.21
Transfer	08/07/2018			Cust #72021 F...	10003 · Restrict...	137.84	587,119.05
Deposit	08/07/2018			Deposit	12006 · Accts R...	9,785.66	596,904.71
Deposit	08/07/2018			Deposit	12006 · Accts R...	659.83	597,564.54
Deposit	08/07/2018			Deposit	12006 · Accts R...	1,226.26	598,790.80
Deposit	08/07/2018			Deposit	12006 · Accts R...	100.14	598,890.94
Deposit	08/07/2018			Deposit	12006 · Accts R...	158.74	599,049.68
Check	08/07/2018		Sage Payment Soluti...		60010 · Sage-E...	-5.50	599,044.18
Deposit	08/08/2018			Deposit	12006 · Accts R...	4,112.50	603,156.68
Deposit	08/08/2018			Deposit	12006 · Accts R...	4,247.22	607,403.90
Deposit	08/08/2018			Deposit	12006 · Accts R...	1,117.20	608,521.10
Deposit	08/08/2018			Deposit	12006 · Accts R...	522.82	609,043.92
Deposit	08/08/2018			Deposit	12006 · Accts R...	3,051.33	612,095.25
Check	08/08/2018		Sage Payment Soluti...		60010 · Sage-E...	-5.50	612,089.75
Check	08/08/2018		Sage Payment Soluti...		60010 · Sage-E...	-7.00	612,082.75
Check	08/08/2018		Sage Payment Soluti...		60010 · Sage-E...	-3.00	612,079.75
Deposit	08/09/2018			Deposit	12006 · Accts R...	90.28	612,170.03
Deposit	08/09/2018			Deposit	12006 · Accts R...	102.77	612,272.80
Deposit	08/09/2018			Deposit	12006 · Accts R...	46.47	612,319.27
Deposit	08/09/2018			Deposit	12006 · Accts R...	1,448.79	613,768.06
Deposit	08/09/2018			Deposit	12006 · Accts R...	189.38	613,957.44
Deposit	08/09/2018			Deposit	12006 · Accts R...	14,418.55	628,375.99
Deposit	08/09/2018			Deposit	12006 · Accts R...	3,902.16	632,278.15
Check	08/09/2018		Sage Payment Soluti...		60010 · Sage-E...	-1.50	632,276.65
Check	08/09/2018		Sage Payment Soluti...		60010 · Sage-E...	-133.50	632,143.15
Check	08/10/2018	Auto-...	ADP, LLC	08/10/2018 PR	-SPLIT-	-20,994.68	611,148.47
Check	08/10/2018	6196	Support Payment Cle...	Atlas #000208...	800-9G · Child ...	-78.67	611,069.80
Bill Pmt -Check	08/10/2018	E-Pay	American Funds Serv...	Aug 10, 2018 ...	20000 · Accoun...	-922.42	610,147.38
Deposit	08/10/2018			Deposit	12006 · Accts R...	4,540.88	614,688.26
Deposit	08/10/2018			Deposit	12006 · Accts R...	252.27	614,940.53
Deposit	08/10/2018			Deposit	12006 · Accts R...	840.78	615,781.31
Check	08/10/2018		Sage Payment Soluti...		60010 · Sage-E...	-6.00	615,775.31
Deposit	08/13/2018			Deposit	80016 · Parts E...	416.50	616,191.81
Transfer	08/13/2018			Cust #71151 F...	10003 · Restrict...	61.38	616,253.19
Transfer	08/13/2018			Cust #72320,7...	10003 · Restrict...	-300.00	615,953.19
Transfer	08/13/2018			Cust #72311 ...	10003 · Restrict...	-150.00	615,803.19
Transfer	08/13/2018			Cust #72314 ...	10003 · Restrict...	-150.00	615,653.19
Deposit	08/13/2018			Deposit	12006 · Accts R...	190.90	615,844.09
Bill Pmt -Check	08/13/2018	Auto-...	Pine Strawberry Wat...	Aug 2018 Fiel...	20000 · Accoun...	-64.33	615,779.76
Deposit	08/13/2018			Deposit	12006 · Accts R...	104.16	615,883.92
Deposit	08/13/2018			Deposit	12006 · Accts R...	6,662.93	622,546.85
Deposit	08/13/2018			Deposit	12006 · Accts R...	123.19	622,670.04
Deposit	08/13/2018			Deposit	12006 · Accts R...	208.88	622,878.92
Deposit	08/13/2018			Deposit	12006 · Accts R...	474.49	623,353.41
Check	08/13/2018		Sage Payment Soluti...		60010 · Sage-E...	-2.00	623,351.41
Transfer	08/14/2018			Cust #72322 ...	10003 · Restrict...	-150.00	623,201.41
Deposit	08/14/2018			Deposit	12006 · Accts R...	1,000.88	624,202.29
Deposit	08/14/2018			Deposit	12006 · Accts R...	263.47	624,465.76
Deposit	08/14/2018			Deposit	12006 · Accts R...	53.72	624,519.48
Deposit	08/14/2018			Deposit	12006 · Accts R...	356.86	624,876.34
Deposit	08/14/2018			Deposit	12006 · Accts R...	361.69	625,238.03
Check	08/14/2018		Sage Payment Soluti...		60010 · Sage-E...	-2.50	625,235.53
Bill Pmt -Check	08/15/2018	Auto-...	Century Link	Jul 2018 Phon...	20000 · Accoun...	-1,193.75	624,041.78
Bill Pmt -Check	08/15/2018	6197	Joseph D'Apolito	Lawn Mainten...	20000 · Accoun...	-40.00	624,001.78
Bill Pmt -Check	08/15/2018	6198	Jim Baldwin	5 Receipts	20000 · Accoun...	-270.26	623,731.52
Bill Pmt -Check	08/15/2018	6199	Cato Esquivel	Permits/Boost...	20000 · Accoun...	-100.00	623,631.52
Bill Pmt -Check	08/15/2018	6200	EPS Group, Inc.	Inv #17-528-6/...	20000 · Accoun...	-2,466.00	621,165.52
Bill Pmt -Check	08/15/2018	6201	Steve Mitchell	Aug/Sep 2018...	20000 · Accoun...	-2,400.00	618,765.52
Bill Pmt -Check	08/15/2018	6202	Hinton Burdick	FY 2018 Audit ...	20000 · Accoun...	-800.00	617,965.52
Bill Pmt -Check	08/15/2018	6203	Creative Technologie...	2 Route Billings	20000 · Accoun...	-976.62	616,988.90
Bill Pmt -Check	08/15/2018	6204	Snow Law	Inv #718 Gene...	20000 · Accoun...	-3,307.50	613,681.40
Bill Pmt -Check	08/15/2018	6205	Snow Law	Inv #719 CH2...	20000 · Accoun...	-4,095.00	609,586.40

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of August 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -Check	08/15/2018	6206	Legend Technical Se...	Jul 2018 Colif...	20000 · Accoun...	-640.00	608,946.40
Bill Pmt -Check	08/15/2018	6207	Pine Hardware	5 Receipts	20000 · Accoun...	-54.70	608,891.70
Bill Pmt -Check	08/15/2018	6208	Great American Fina...	Copier-Admin	20000 · Accoun...	-214.91	608,676.79
Bill Pmt -Check	08/15/2018	6209	Payson Roundup	Public Notices	20000 · Accoun...	-547.26	608,129.53
Bill Pmt -Check	08/15/2018	6210	A Better Connection	Aug 2018 Call ...	20000 · Accoun...	-355.33	607,774.20
Bill Pmt -Check	08/15/2018	6211	Maintenance Connec...	Aug 2018 Ope...	20000 · Accoun...	-597.00	607,177.20
Bill Pmt -Check	08/15/2018	6212	Lewus Electric Co., Inc.	Chlorine x 3	20000 · Accoun...	-336.60	606,840.60
Bill Pmt -Check	08/15/2018	6213	Pedals-n-Pistons	2018 Polaris R...	20000 · Accoun...	-131.94	606,708.66
Bill Pmt -Check	08/15/2018	6214	Thomas Brian Smith	Reimburseme...	20000 · Accoun...	-120.00	606,588.66
Bill Pmt -Check	08/15/2018	6215	SmartSystems, Inc	Jul 2018 IT Ex...	20000 · Accoun...	-1,841.86	604,746.80
Bill Pmt -Check	08/15/2018	6216	Travis Stodghill	Jul 2018 Wate...	20000 · Accoun...	-306.49	604,440.31
Bill Pmt -Check	08/15/2018	6217	Robert Bloom	Jul 2018 Wate...	20000 · Accoun...	-426.46	604,013.85
Bill Pmt -Check	08/15/2018	6218	Larry Gordon	Jul 2018 Wate...	20000 · Accoun...	-281.35	603,732.50
Bill Pmt -Check	08/15/2018	6219	Solitude Trails Water ...	Jul 2018 Wate...	20000 · Accoun...	-662.71	603,069.79
Bill Pmt -Check	08/15/2018	6220	Melissa Day-Johnson	Jul 2018 Wate...	20000 · Accoun...	-756.74	602,313.05
Bill Pmt -Check	08/15/2018	6221	Wilkie McKnight	Jul 2018 Wate...	20000 · Accoun...	-707.52	601,605.53
Bill Pmt -Check	08/15/2018	6222	Chapman Auto Cente...	2009 Silverad...	20000 · Accoun...	-2,634.65	598,970.88
Bill Pmt -Check	08/15/2018	6223	Waste Matters, Inc.	Acct #65790...	20000 · Accoun...	-98.30	598,872.58
Bill Pmt -Check	08/15/2018	6224	PostNet	Blueprint Copy	20000 · Accoun...	-10.96	598,861.62
Bill Pmt -Check	08/15/2018	6225	Little Stinker Septic S...	Port-a-Potty R...	20000 · Accoun...	-144.00	598,717.62
Bill Pmt -Check	08/15/2018	6226	Payson Concrete	Inv #9328556/...	20000 · Accoun...	-645.93	598,071.69
Bill Pmt -Check	08/15/2018	6227	Jodee Smith	Jul 2018 Milea...	20000 · Accoun...	-67.04	598,004.65
Bill Pmt -Check	08/15/2018	6228	Morgan Motz	Jul 2018 Milea...	20000 · Accoun...	-11.99	597,992.66
Bill Pmt -Check	08/15/2018	6229	USABlueBook	Parts/Field	20000 · Accoun...	-96.13	597,896.53
Bill Pmt -Check	08/15/2018	6230	Dana Kepner Compa...	Ord #9808463	20000 · Accoun...	-1,534.07	596,362.46
Transfer	08/15/2018			Cust #71834 F...	10003 · Restrict...	28.35	596,390.81
Transfer	08/15/2018			Cust #72324 ...	10003 · Restrict...	-150.00	596,240.81
Deposit	08/15/2018			Deposit	12006 · Accts R...	2,972.01	599,212.82
Deposit	08/15/2018			Deposit	12006 · Accts R...	3,508.24	602,721.06
Deposit	08/15/2018			Deposit	12006 · Accts R...	847.46	603,568.52
Deposit	08/15/2018			Deposit	12006 · Accts R...	1,859.69	605,428.21
Deposit	08/15/2018			Deposit	12006 · Accts R...	325.79	605,754.00
Check	08/15/2018		Sage Payment Soluti...		60010 · Sage-E...	-6.00	605,748.00
Check	08/15/2018		Sage Payment Soluti...		60010 · Sage-E...	-10.00	605,738.00
Check	08/15/2018		Sage Payment Soluti...		60010 · Sage-E...	-3.00	605,735.00
Check	08/15/2018		Compass Bank	Jul 2018 Analy...	60011 · Bank C...	-805.78	604,929.22
Check	08/16/2018	6231	Don Doty	Cust #63823 ...	12006 · Accts R...	-76.89	604,852.33
Deposit	08/16/2018			Deposit	12006 · Accts R...	3,191.89	608,044.22
Bill Pmt -Check	08/16/2018	E-pay	US Bank Voyager Fle...	Jul 2018 Fuel/...	20000 · Accoun...	-1,605.95	606,438.27
Deposit	08/16/2018			Deposit	12006 · Accts R...	358.28	606,796.55
Deposit	08/16/2018			Deposit	12006 · Accts R...	614.12	607,410.67
Deposit	08/16/2018			Deposit	12006 · Accts R...	11,478.55	618,889.22
Check	08/16/2018		Sage Payment Soluti...		60010 · Sage-E...	-3.50	618,885.72
Check	08/16/2018		Sage Payment Soluti...		60010 · Sage-E...	-89.00	618,796.72
Check	08/17/2018	Auto-...	ADP, LLC	08/10/2018 P...	600-9G · Payrol...	-136.10	618,660.62
Deposit	08/17/2018			Cust #72325 ...	12006 · Accts R...	200.00	618,860.62
Transfer	08/17/2018			Cust #72323 ...	10003 · Restrict...	-150.00	618,710.62
Transfer	08/17/2018			Cust #72325 ...	10003 · Restrict...	-150.00	618,560.62
Check	08/17/2018	1481	PSWID-Funds Transf...	Transfer from ...	10001 · Gila Co...	240,000.00	858,560.62
Deposit	08/17/2018			Deposit	12006 · Accts R...	443.22	859,003.84
Deposit	08/17/2018			Deposit	12006 · Accts R...	90.96	859,094.80
Deposit	08/17/2018			Deposit	12006 · Accts R...	243.22	859,338.02
Deposit	08/17/2018			Deposit	12006 · Accts R...	1,100.85	860,438.87
Deposit	08/17/2018			Deposit	12006 · Accts R...	338.91	860,777.78
Deposit	08/17/2018			Deposit	12006 · Accts R...	957.11	861,734.89
Check	08/17/2018		Sage Payment Soluti...		60010 · Sage-E...	-5.00	861,729.89
Deposit	08/20/2018			Deposit	12006 · Accts R...	248.56	861,978.45
Transfer	08/20/2018			Cust #72326 ...	10003 · Restrict...	-150.00	861,828.45
Deposit	08/20/2018			Deposit	12006 · Accts R...	6,061.12	867,889.57
Deposit	08/20/2018			Deposit	12006 · Accts R...	72.08	867,961.65
Deposit	08/20/2018			Deposit	12006 · Accts R...	197.35	868,159.00
Deposit	08/20/2018			Deposit	12006 · Accts R...	432.95	868,591.95
Check	08/20/2018		Sage Payment Soluti...		60010 · Sage-E...	-2.00	868,589.95
Deposit	08/21/2018			Deposit	12006 · Accts R...	7,178.07	875,768.02
Check	08/21/2018	E-Pay	Compass CC 7855	Aug 13, 2018 ...	20003 · CC 7855	-4,148.46	871,619.56
Deposit	08/21/2018			Deposit	12006 · Accts R...	655.87	872,275.43
Deposit	08/21/2018			Deposit	12006 · Accts R...	576.17	872,851.60
Deposit	08/21/2018			Deposit	12006 · Accts R...	97.84	872,949.44
Deposit	08/21/2018			Deposit	12006 · Accts R...	211.11	873,160.55
Check	08/21/2018		Sage Payment Soluti...	Rejected Item	60010 · Sage-E...	-145.43	873,015.12
Check	08/21/2018		Sage Payment Soluti...	Rejected Item ...	60010 · Sage-E...	-15.00	873,000.12
Check	08/21/2018		Sage Payment Soluti...		60010 · Sage-E...	-5.00	872,995.12
Transfer	08/22/2018			Cust #72327 ...	10003 · Restrict...	-150.00	872,845.12
Transfer	08/22/2018			Cust #71437 F...	10003 · Restrict...	87.86	872,932.98
Transfer	08/22/2018			Cust #72328 ...	10003 · Restrict...	-150.00	872,782.98
Transfer	08/22/2018			Cust #72329 ...	10003 · Restrict...	-150.00	872,632.98
Transfer	08/22/2018			Cust #71139 F...	10003 · Restrict...	8.63	872,641.61
Deposit	08/22/2018			Deposit	12006 · Accts R...	1,153.00	873,794.61

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of August 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	08/22/2018			Deposit	12006 · Accts R...	3,741.38	877,535.99
Deposit	08/22/2018			Deposit	12006 · Accts R...	678.54	878,214.53
Deposit	08/22/2018			Deposit	12006 · Accts R...	864.63	879,079.16
Deposit	08/22/2018			Deposit	12006 · Accts R...	185.50	879,264.66
Check	08/22/2018		Sage Payment Soluti...		60010 · Sage-E...	-6.00	879,258.66
Check	08/22/2018		Sage Payment Soluti...		60010 · Sage-E...	-5.50	879,253.16
Check	08/22/2018		Sage Payment Soluti...		60010 · Sage-E...	-2.00	879,251.16
Bill Pmt -Check	08/23/2018	Auto-...	SuddenLink	Aug 2018 Cable	20000 · Accoun...	-100.28	879,150.88
Transfer	08/23/2018			Cust #72331 ...	10003 · Restrict...	-150.00	879,000.88
Deposit	08/23/2018			Deposit	12006 · Accts R...	6,765.49	885,766.37
Deposit	08/23/2018			Deposit	12006 · Accts R...	117.02	885,883.39
Deposit	08/23/2018			Deposit	12006 · Accts R...	171.44	886,054.83
Deposit	08/23/2018			Deposit	12006 · Accts R...	11,636.95	897,691.78
Check	08/23/2018		Sage Payment Soluti...		60010 · Sage-E...	-1.50	897,690.28
Check	08/23/2018		Sage Payment Soluti...		60010 · Sage-E...	-100.50	897,589.78
Check	08/24/2018	Auto-...	ADP, LLC	08/24/2018 PR	-SPLIT-	-20,852.19	876,737.59
Deposit	08/24/2018			Deposit	50407 · Rebates	1,500.00	878,237.59
Bill Pmt -Check	08/24/2018	E-Pay	American Funds Serv...	Aug 24, 2018 ...	20000 · Accoun...	-938.20	877,299.39
Check	08/24/2018	6232	Support Payment Cle...	Atlas #000208...	800-9G · Child ...	-78.67	877,220.72
Transfer	08/24/2018			Cust #72332 ...	10003 · Restrict...	-150.00	877,070.72
Transfer	08/24/2018			Cust #70260 F...	10003 · Restrict...	30.07	877,100.79
Transfer	08/24/2018			Cust #72333 ...	10003 · Restrict...	-150.00	876,950.79
Transfer	08/24/2018			Cust #71021 F...	10003 · Restrict...	59.90	877,010.69
Transfer	08/24/2018			Cust #71891 F...	10003 · Restrict...	65.17	877,075.86
General Journal	08/24/2018	7887		To Record WI...	WIFA- TAG	2,466.00	879,541.86
Deposit	08/24/2018			Deposit	12006 · Accts R...	3,317.82	882,859.68
Deposit	08/24/2018			Deposit	12006 · Accts R...	611.51	883,471.19
Deposit	08/24/2018			Deposit	12006 · Accts R...	605.43	884,076.62
Check	08/24/2018		Sage Payment Soluti...		60010 · Sage-E...	-5.50	884,071.12
Check	08/27/2018	6233	Paul Murphy	Cust #71435 ...	12006 · Accts R...	-89.89	883,981.23
Deposit	08/27/2018			Cust #72330 ...	12006 · Accts R...	200.00	884,181.23
Deposit	08/27/2018			Cust #72334 ...	12006 · Accts R...	200.00	884,381.23
Deposit	08/27/2018			Deposit	12006 · Accts R...	308.61	884,689.84
Deposit	08/27/2018			Deposit	12006 · Accts R...	46.55	884,736.39
Deposit	08/27/2018			Deposit	12006 · Accts R...	356.00	885,092.39
Deposit	08/27/2018			Deposit	12006 · Accts R...	70.35	885,162.74
Deposit	08/27/2018			Deposit	12006 · Accts R...	156.96	885,319.70
Bill Pmt -Check	08/27/2018	Auto-...	One Call Now	Block 10,000 ...	20000 · Accoun...	-713.95	884,605.75
Deposit	08/27/2018			Deposit	12006 · Accts R...	15,635.57	900,241.32
Deposit	08/27/2018			Deposit	12006 · Accts R...	1,356.83	901,598.15
Deposit	08/27/2018			Deposit	12006 · Accts R...	561.49	902,159.64
Check	08/27/2018		Sage Payment Soluti...		60010 · Sage-E...	-6.00	902,153.64
Transfer	08/28/2018			Cust #72330 ...	10003 · Restrict...	-150.00	902,003.64
Transfer	08/28/2018			Cust #72334 ...	10003 · Restrict...	-150.00	901,853.64
Transfer	08/28/2018			Cust #72335 ...	10003 · Restrict...	-150.00	901,703.64
Transfer	08/28/2018			Cust #72336 ...	10003 · Restrict...	-150.00	901,553.64
Deposit	08/28/2018			Deposit	12006 · Accts R...	1,735.02	903,288.66
Deposit	08/28/2018			Deposit	12006 · Accts R...	482.30	903,770.96
Deposit	08/28/2018			Deposit	12006 · Accts R...	1,002.87	904,773.83
Deposit	08/28/2018			Deposit	12006 · Accts R...	301.65	905,075.48
Deposit	08/28/2018			Deposit	12006 · Accts R...	112.74	905,188.22
Check	08/28/2018		Sage Payment Soluti...		60010 · Sage-E...	-3.00	905,185.22
Transfer	08/29/2018			Cust #72339 ...	10003 · Restrict...	-150.00	905,035.22
Transfer	08/29/2018			Cust #72311 F...	10003 · Restrict...	23.69	905,058.91
Transfer	08/29/2018			Cust #71823 F...	10003 · Restrict...	7.30	905,066.21
Deposit	08/29/2018			Deposit	12006 · Accts R...	2,127.41	907,193.62
Deposit	08/29/2018			Deposit	12006 · Accts R...	573.22	907,766.84
Deposit	08/29/2018			Deposit	12006 · Accts R...	578.29	908,345.13
Deposit	08/29/2018			Deposit	12006 · Accts R...	202.54	908,547.67
Check	08/29/2018		Sage Payment Soluti...	Rejected Item	60010 · Sage-E...	-51.16	908,496.51
Check	08/29/2018		Sage Payment Soluti...	Rejected Item ...	60010 · Sage-E...	-15.00	908,481.51
Check	08/29/2018		Sage Payment Soluti...		60010 · Sage-E...	-5.00	908,476.51
Check	08/29/2018		Sage Payment Soluti...		60010 · Sage-E...	-4.50	908,472.01
Bill Pmt -Check	08/30/2018	E-Pay	Blue Cross Blue Shield	Sep 2018 Hea...	20000 · Accoun...	-9,125.57	899,346.44
Bill Pmt -Check	08/30/2018	E-Pay	Auto Owners Insurance	2018 Ford F150	20000 · Accoun...	-547.87	898,798.57
Bill Pmt -Check	08/30/2018	E-Pay	Home Depot	Aug 2018	20000 · Accoun...	-1,250.95	897,547.62
Transfer	08/30/2018			Cust #72340 ...	10003 · Restrict...	-150.00	897,397.62
Deposit	08/30/2018			Cust #72337 ...	12006 · Accts R...	200.00	897,597.62
Deposit	08/30/2018			Deposit	12006 · Accts R...	45.50	897,643.12
Deposit	08/30/2018			Deposit	12006 · Accts R...	83.96	897,727.08
Deposit	08/30/2018			Deposit	12006 · Accts R...	3,210.76	900,937.84
Check	08/30/2018			Cust #72337 ...	10003 · Restrict...	-150.00	900,787.84
Deposit	08/30/2018			Deposit	12006 · Accts R...	98.74	900,886.58
Deposit	08/30/2018			Deposit	12006 · Accts R...	579.98	901,466.56
Check	08/30/2018		Sage Payment Soluti...		60010 · Sage-E...	-0.50	901,466.06
Check	08/31/2018	Auto-...	ADP, LLC	08/24/2018 AZ...	600-9G · Payrol...	-42.80	901,423.26
Check	08/31/2018	Auto-...	ADP, LLC	08/24/2018 P...	600-9G · Payrol...	-136.10	901,287.16
Check	08/31/2018	6234	PSWID-Petty Cash	To replenish P...	-SPLIT-	-163.15	901,124.01

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Accrual Basis

Pine-Strawberry Water Improvement District

General Ledger

As of August 31, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -Check	08/31/2018	6235	Able Distributing	Poly Pipe/Te...	20000 · Accoun...	-405.52	900,718.49
Bill Pmt -Check	08/31/2018	6236	Barry Eberhart	Reimburseme...	20000 · Accoun...	-5.56	900,712.93
Bill Pmt -Check	08/31/2018	6237	Ben Rowe	1 Receipt	20000 · Accoun...	-4.34	900,708.59
Bill Pmt -Check	08/31/2018	6238	ABM Electrical Power...	Inv 12615864/...	20000 · Accoun...	-12,848.45	887,860.14
Bill Pmt -Check	08/31/2018	6239	ABM Electrical Power...	Inv #12615858...	20000 · Accoun...	-13,095.70	874,764.44
Bill Pmt -Check	08/31/2018	6240	Creative Technolog...	Inv #4083 1 R...	20000 · Accoun...	-785.68	873,978.76
Bill Pmt -Check	08/31/2018	6241	Jim Baldwin	3 Receipts	20000 · Accoun...	-152.56	873,826.20
Bill Pmt -Check	08/31/2018	6242	USABlueBook		20000 · Accoun...	-1,167.22	872,658.98
Bill Pmt -Check	08/31/2018	6243	Great American Fina...	Aug 2018 Fiel...	20000 · Accoun...	-202.77	872,456.21
Bill Pmt -Check	08/31/2018	6244	Jodee Smith	Receipts x 2	20000 · Accoun...	-100.62	872,355.59
Bill Pmt -Check	08/31/2018	6245	Carquest Auto Parts	4 Receipts/Ve...	20000 · Accoun...	-404.84	871,950.75
Bill Pmt -Check	08/31/2018	6246	Valley Imaging Soluti...	Aug 2018 Cop...	20000 · Accoun...	-6.69	871,944.06
Bill Pmt -Check	08/31/2018	6247	George Henry's Plum...	Cust #70369 L...	20000 · Accoun...	-432.95	871,511.11
Bill Pmt -Check	08/31/2018	6248	Verde Fire & Safety	Inv #6442/Ann...	20000 · Accoun...	-144.30	871,366.81
Bill Pmt -Check	08/31/2018	6249	Fiesta Business Prod...	Office Supplies	20000 · Accoun...	-150.52	871,216.29
Bill Pmt -Check	08/31/2018	6250	Lewus Electric Co., Inc.	Inv #5007/3 Dr...	20000 · Accoun...	-336.60	870,879.69
Bill Pmt -Check	08/31/2018	6251	Natasha Marchi	Aug 2018 Ad...	20000 · Accoun...	-50.00	870,829.69
Bill Pmt -Check	08/31/2018	6252	Griffin's Propane, Inc.	Office Propane	20000 · Accoun...	-68.55	870,761.14
Deposit	08/31/2018			Deposit	12006 · Accts R...	531.38	871,292.52
Deposit	08/31/2018			Deposit	12006 · Accts R...	320.56	871,613.08
Check	08/31/2018		Sage Payment Soluti...		60010 · Sage-E...	-3.50	871,609.58
Total 10000 · Operation/Cust Rev Acct-Compass						366,888.08	871,609.58
10001 · Gila County Warrant Acct Chase							250,700.75
Check	08/17/2018	1481	PSWID-Funds Transf...	Transfer from ...	10000 · Operati...	-240,000.00	10,700.75
Deposit	08/31/2018			Deposit	-SPLIT-	1,580.87	12,281.62
Total 10001 · Gila County Warrant Acct Chase						-238,419.13	12,281.62
10002 · Gila County Warrant Reserve							0.00
Total 10002 · Gila County Warrant Reserve							0.00
10003 · Restricted Cust. Sec Dep-Compas							205,862.81
Transfer	08/02/2018			Cust #72306 ...	10000 · Operati...	150.00	206,012.81
Transfer	08/02/2018			Cust #72307 ...	10000 · Operati...	150.00	206,162.81
Transfer	08/02/2018			Cust #72308 ...	10000 · Operati...	150.00	206,312.81
Transfer	08/02/2018			Cust #72309 ...	10000 · Operati...	150.00	206,462.81
Transfer	08/02/2018			Cust #72313 ...	10000 · Operati...	150.00	206,612.81
Transfer	08/02/2018			Cust #72315 ...	10000 · Operati...	150.00	206,762.81
Transfer	08/02/2018			Cust #71576 F...	10000 · Operati...	-101.85	206,660.96
Transfer	08/02/2018			Cust #71435 F...	10000 · Operati...	-89.89	206,571.07
Transfer	08/02/2018			Cust #72027 F...	10000 · Operati...	-99.80	206,471.27
Transfer	08/02/2018			Cust #71872 F...	10000 · Operati...	-26.64	206,444.63
Transfer	08/02/2018			Cust #71874 F...	10000 · Operati...	-83.86	206,360.77
Check	08/02/2018	1798	Monica Maglasang or...	Cust #71576 ...	24101 · Refund...	-48.15	206,312.62
Check	08/02/2018	1799	Paul Murphy	Cust #71435 ...	24101 · Refund...	-60.11	206,252.51
Check	08/02/2018	1800	Jill Clinton	Cust #72027 ...	24101 · Refund...	-50.20	206,202.31
Check	08/02/2018	1801	Gail Zigler	Cust #71872 ...	24101 · Refund...	-123.36	206,078.95
Check	08/02/2018	1802	Barbara Hanson	Cust #71874 ...	24101 · Refund...	-66.14	206,012.81
Check	08/02/2018	1803	Doug Avery	Cust #72140 ...	24101 · Refund...	-150.00	205,862.81
Transfer	08/06/2018			Cust #72316,7...	10000 · Operati...	300.00	206,162.81
Transfer	08/07/2018			Cust #72319 ...	10000 · Operati...	150.00	206,312.81
Transfer	08/07/2018			Cust #72319 ...	10000 · Operati...	150.00	206,462.81
Transfer	08/07/2018			Cust #72021 F...	10000 · Operati...	-137.84	206,324.97
Check	08/08/2018	1804	Anne Zimmerman	Cust #72141 ...	24101 · Refund...	-114.85	206,210.12
Transfer	08/13/2018			Cust #71151 F...	10000 · Operati...	-61.38	206,148.74
Check	08/13/2018	1805	Jeff Zeigner	Cust #71151 ...	24101 · Refund...	-88.62	206,060.12
Transfer	08/13/2018			Cust #72320,7...	10000 · Operati...	300.00	206,360.12
Transfer	08/13/2018			Cust #72311 ...	10000 · Operati...	150.00	206,510.12
Transfer	08/13/2018			Cust #72314 ...	10000 · Operati...	150.00	206,660.12
Transfer	08/14/2018			Cust #72322 ...	10000 · Operati...	150.00	206,810.12
Transfer	08/15/2018			Cust #71834 F...	10000 · Operati...	-28.35	206,781.77
Transfer	08/15/2018			Cust #72324 ...	10000 · Operati...	150.00	206,931.77
Check	08/16/2018	1806	Kevin Anderson	Cust #71834 ...	24101 · Refund...	-121.65	206,810.12
Transfer	08/17/2018			Cust #72323 ...	10000 · Operati...	150.00	206,960.12
Transfer	08/17/2018			Cust #72325 ...	10000 · Operati...	150.00	207,110.12
Transfer	08/20/2018			Cust #72326 ...	10000 · Operati...	150.00	207,260.12
Transfer	08/22/2018			Cust #72327 ...	10000 · Operati...	150.00	207,410.12
Transfer	08/22/2018			Cust #71437 F...	10000 · Operati...	-87.86	207,322.26
Check	08/22/2018	1807	Diane Nathe	Cust #71437 ...	24101 · Refund...	-62.14	207,260.12
Transfer	08/22/2018			Cust #72328 ...	10000 · Operati...	150.00	207,410.12
Transfer	08/22/2018			Cust #72329 ...	10000 · Operati...	150.00	207,560.12
Transfer	08/22/2018			Cust #71139 F...	10000 · Operati...	-8.63	207,551.49
Check	08/22/2018	1808	Tom Koshar	Cust #71139 ...	24101 · Refund...	-141.37	207,410.12
Transfer	08/23/2018			Cust #72331 ...	10000 · Operati...	150.00	207,560.12
Transfer	08/24/2018			Cust #72332 ...	10000 · Operati...	150.00	207,710.12
Transfer	08/24/2018			Cust #70260 F...	10000 · Operati...	-30.07	207,680.05
Check	08/24/2018	1809	Timm Hartman	Cust #71601 ...	24101 · Refund...	-119.93	207,560.12

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

09/14/18

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Transfer	08/24/2018			Cust #72333 ...	10000 · Operati...	150.00	207,710.12
Transfer	08/24/2018			Cust #71021 F...	10000 · Operati...	-59.90	207,650.22
Transfer	08/24/2018			Cust #71891 F...	10000 · Operati...	-65.17	207,585.05
Check	08/24/2018	1810	Bob or Elizabeth Mylott	Cust #71891 ...	24101 · Refund...	-84.83	207,500.22
Check	08/24/2018	1811	Susan Henderson	Cust #71021 ...	24101 · Refund...	-90.10	207,410.12
Transfer	08/28/2018			Cust #72336	10000 · Operati...	150.00	207,560.12
Transfer	08/28/2018			Cust #72334 ...	10000 · Operati...	150.00	207,710.12
Transfer	08/28/2018			Cust #72335 ...	10000 · Operati...	150.00	207,860.12
Transfer	08/28/2018			Cust #72336 ...	10000 · Operati...	150.00	208,010.12
Transfer	08/29/2018			Cust #72339 ...	10000 · Operati...	150.00	208,160.12
Transfer	08/29/2018			Cust #72311 F...	10000 · Operati...	-23.69	208,136.43
Transfer	08/29/2018			Cust #71823 F...	10000 · Operati...	-7.30	208,129.13
Check	08/30/2018	1812	Tim Guanciale	Cust #71823 ...	24101 · Refund...	-142.70	207,986.43
Check	08/30/2018	1813	David Schneider	Cust #72311 ...	24101 · Refund...	-126.31	207,860.12
Transfer	08/30/2018			Cust #72340 ...	10000 · Operati...	150.00	208,010.12
Check	08/30/2018			Cust #72337 ...	10000 · Operati...	150.00	208,160.12
Total 10003 · Restricted Cust. Sec Dep-Compas						2,297.31	208,160.12
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							119,048.08
12009 · Employee PR Advance							1,000.00
Check	08/10/2018	Auto-...	PSWID	08/10/2018 PR	10000 · Operati...	-100.00	900.00
Check	08/24/2018	Auto-...	PSWID	08/24/2018 PR	10000 · Operati...	-100.00	800.00
Total 12009 · Employee PR Advance						-200.00	800.00
12090 · Other Receivables							0.00
Total 12090 · Other Receivables							0.00
12008 · Property Taxes Receivable							13,874.03
Deposit	08/31/2018		Customer Payment D...	Aug 2018 Prio...	10001 · Gila Co...	-18.96	13,855.07
Total 12008 · Property Taxes Receivable						-18.96	13,855.07
12006 · Accts Receivable-PSWID							104,174.05
General Journal	08/01/2018	7820	PSWID	Route 1 Late F...	-SPLIT-	346.43	104,520.48
General Journal	08/01/2018	7821	PSWID	Cust #72312 ...	50202 · Establi...	50.00	104,570.48
Deposit	08/01/2018	20	Customer Payment D...	BO1	10000 · Operati...	-1,088.17	103,482.31
Deposit	08/01/2018		Customer Payment D...	EFT	10000 · Operati...	-637.21	102,845.10
Deposit	08/01/2018		Customer Payment D...	EFT	10000 · Operati...	-1,062.01	101,783.09
Deposit	08/01/2018		Customer Payment D...	EFT	10000 · Operati...	-355.45	101,427.64
Deposit	08/01/2018		Customer Payment D...	BC	10000 · Operati...	-6,098.47	95,329.17
General Journal	08/02/2018	7822	PSWID	Cust #72306 ...	-SPLIT-	200.00	95,529.17
General Journal	08/02/2018	7823	PSWID	Cust #72307 ...	-SPLIT-	3,400.00	98,929.17
General Journal	08/02/2018	7824	PSWID	Cust #72308 ...	-SPLIT-	200.00	99,129.17
General Journal	08/02/2018	7825	PSWID	Cust #72309 ...	-SPLIT-	200.00	99,329.17
General Journal	08/02/2018	7826	PSWID	Cust #72313 ...	-SPLIT-	200.00	99,529.17
General Journal	08/02/2018	7827	PSWID	Cust #72315 ...	-SPLIT-	200.00	99,729.17
General Journal	08/02/2018	7828	PSWID	Cust #71576 F...	24101 · Refund...	-101.85	99,627.32
General Journal	08/02/2018	7829	PSWID	Cust #71576 F...	-SPLIT-	101.85	99,729.17
General Journal	08/02/2018	7830	PSWID	Cust #71435 F...	24101 · Refund...	-89.89	99,639.28
General Journal	08/02/2018	7831	PSWID	Cust #71435 F...	-SPLIT-	89.89	99,729.17
General Journal	08/02/2018	7832	PSWID	Cust #72027 F...	24101 · Refund...	-99.80	99,629.37
General Journal	08/02/2018	7833	PSWID	Cust #72027 F...	-SPLIT-	99.80	99,729.17
General Journal	08/02/2018	7834	PSWID	Cust #71872 F...	24101 · Refund...	-26.64	99,702.53
General Journal	08/02/2018	7835	PSWID	Cust #71872 F...	-SPLIT-	26.64	99,729.17
General Journal	08/02/2018	7836	PSWID	Cust #71874 F...	24101 · Refund...	-83.86	99,645.31
General Journal	08/02/2018	7837	PSWID	Cust #71874 F...	-SPLIT-	83.86	99,729.17
Check	08/02/2018	6195	Doug Avery	Cust #72140 ...	10000 · Operati...	19.16	99,748.33
Deposit	08/02/2018	69	Customer Payment D...	BO1	10000 · Operati...	-3,964.66	95,783.67
Deposit	08/02/2018		Customer Payment D...	BC	10000 · Operati...	-401.85	95,381.82
Deposit	08/02/2018		Customer Payment D...	EFT	10000 · Operati...	-289.63	95,092.19
Deposit	08/03/2018	2	Customer Payment D...	B99 07/31/2018	10000 · Operati...	-372.36	94,719.83
Deposit	08/03/2018	1	Customer Payment D...	B99 08/02/2018	10000 · Operati...	-99.15	94,620.68
Deposit	08/03/2018		Customer Payment D...	Cust #72314 ...	10000 · Operati...	-200.00	94,420.68

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Accrual Basis

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

Aug 31, 18

ASSETS

Current Assets

Checking/Savings

10015 · WIFA Reserve Acct	75,000.00
10014 · WIFA Operations Acct	52,065.44
10011 · Compass-MM-Reserve Funds Acct	250,000.00
10010 · Impact Fee Account-Compass	50,056.98
10000 · Operation/Cust Rev Acct-Compass	871,609.58
10001 · Gila County Warrant Acct Chase	12,281.62
10003 · Restricted Cust. Sec Dep-Compas	208,160.12
10005 · Petty Cash	200.00
10006 · Cash Drawer	200.00

Total Checking/Savings 1,519,573.74

Accounts Receivable

12007 · Allowance for Bad Debt	-8,788.66
12001 · Accounts Receivable-All	
12009 · Employee PR Advance	800.00
12008 · Property Taxes Receivable	13,855.07
12006 · Accts Receivable-PSWID	111,892.66

Total 12001 · Accounts Receivable-All 126,547.73

Total Accounts Receivable 117,759.07

Total Current Assets 1,637,332.81

Fixed Assets

17000A · Accum Deprec-WIFA Projects	
17001A · Distribution & Mains-Acc Dep	-1,091.88

Total 17000A · Accum Deprec-WIFA Projects -1,091.88

17000 · WIFA Infrastructure Projects	
17001 · Distribution & Mains	196,536.90

Total 17000 · WIFA Infrastructure Projects 196,536.90

16000 · Inventory-Parts in Warehouse 77,353.00

13000A · Acquired BUI Assets Accum Depr

13000IA · Infrastructure

13014A · Fire Hydrants/Accumulated Depr	-46,885.34
13008A · BUI-Tanks-Accumulated Depr	-302,897.50
13005A · BUI-Booster Pumps-Accum Depr	-90,905.49
13012A · BUI-Distribution Piping-Accum D	-677,650.28
13009A · BUI-Wells & Pumps-Accum Depr	-241,695.14
13007A · BUI-Monitoring & PressuAccum De	-74,646.02

Total 13000IA · Infrastructure -1,434,679.77

13000AB · Bldgs

13010A · Bldgs/Accumulated Depreciation	-60,479.54
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Total 13000AB · Bldgs -60,479.54

Total 13000A · Acquired BUI Assets Accum Depr -1,495,159.31

1500A · Accum Deprectn-Assets aft 9-09

15000AI · Infrastructure

15005A · Booster Pumps & Bldgs-Acc Depr	-147,650.13
15007A · Monitor & Pressure Sys-Acc Depr	-4,673.31
15008A · Storage Tanks-Acc Depr	-34,629.88
15009A · Wells & Pump Equip-Acc Depr	-309,516.10
15012A · Distribution Piping-Acc Depr	-110,902.55
15016A · Roads & Landscaping-Acc Depr	-48,463.45
15018A · Meters & Connections-Acc Depr	-84,548.64
15020A · Generators-Acc Depr	-157,136.71

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Accrual Basis

Pine-Strawberry Water Improvement District

Balance Sheet

As of August 31, 2018

	Aug 31, 18
Total 15000AI · Infrastructure	-897,520.77
15000VA · Vehicles/Furniture & Equipment	
15004A · Computers Hard & Soft-Acc Depr	-60,983.25
15014A · Field Equipment-Acc Depr	-63,056.56
15015A · Vehicles & Equipmt-Acc Depr	-44,838.53
Total 15000VA · Vehicles/Furniture & Equipment	-168,878.34
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	-1,085,954.31
15000 · Fixd Assets-Acqrd After 9-30-09	
15000I · Infrastructure	
15005 · Booster Pumps & Bldgs	233,476.78
15007 · Monitoring Systems & Pressure Tn	5,415.33
15008 · Storage Tanks	435,128.22
15009 · Wells & Pumping Equipment	1,668,728.63
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	3,589,046.68
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	3,995,290.48
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	
TANK PROJECTS	
Str View 1 WIFA	315,112.50
Canyon Tank 1 Replacement	1,080.00

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09/13/18
Accrual Basis

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

	Aug 31, 18
Total TANK PROJECTS	316,192.50
BOOSTER STATION PROJECTS	
Pine Ranch 2 Booster Station	660.00
Total BOOSTER STATION PROJECTS	660.00
WIFA General Expenses	37,599.00
WATERLINE REPLACEMENT PROJECTS	
Str Knolls 2/Str Ranch 2	35,802.26
Cool Pines	25,280.00
Old County Rd & Bradshaw	6,795.87
Old County Rd & Torrey Pines	6,795.87
Pine Creek Road Easement	129,747.90
Whispering Pines Road	6,612.00
Total WATERLINE REPLACEMENT PROJECTS	211,033.90
WIFA PROGRAM MANAGEMENT	
Program Management Fees	14,430.12
WIFA Program Mgmt Expenses	5,394.37
Total WIFA PROGRAM MANAGEMENT	19,824.49
Total 13202 · WIFA CIP	585,309.89
13201 · CIP FY2018	
WIFA- TAG	35,349.50
Total 13201 · CIP FY2018	35,349.50
Total 13200 · Assets To Be Capitalized-WIP	620,659.39
Total Fixed Assets	4,423,218.04
Other Assets	
14005A · Ammortization of Goodwill	-288,190.84
14005 · Acq Costs - Excess-goodwill	1,257,552.00
14001 · Security Dep Admin Bldg Lease	699.60
14004 · Prepaid Expenses	22,523.95
Total Other Assets	992,584.71
TOTAL ASSETS	7,053,135.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	231,935.91
Total Accounts Payable	231,935.91
Credit Cards	
20003 · CC 7855	2,119.01
Total Credit Cards	2,119.01
Other Current Liabilities	
25503 · Interest Payable	37,240.18
24101 · Refundable Customer Deposits	208,304.89
25500 · Sales Tax Payable	13,846.27
Total Other Current Liabilities	259,391.34
Total Current Liabilities	493,446.26
Long Term Liabilities	
25005 · WIFA Note Payable	125,399.53
25004 · Compass Bank Refinance of Loan	5,228,664.00

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Accrual Basis

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

	Aug 31, 18
Total Long Term Liabilities	5,354,063.53
Total Liabilities	5,847,509.79
Equity	
32001 Prior Period Restatement	-667,774.43
32000 - Revenues over Expenses 6/30/18	1,820,041.76
Net Income	53,358.44
Total Equity	1,205,625.77
TOTAL LIABILITIES & EQUITY	<u>7,053,135.56</u>

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Accrual Basis

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

	Aug 18	Jul - Aug 18
Ordinary Income/Expense		
Income		
50000 • Revenues		
50200A • Other Water Fees		
50208 • Meter Re-Installation	0.00	150.00
50207 • Reconnection Fee	100.00	100.00
50205 • Re-Establishment	0.00	1,007.50
50203 • Meter Installation	2,400.00	4,900.00
50202 • Establishment Fee-Water	1,600.00	2,800.00
50209 • Impact Fee Income	4,000.00	8,000.00
Total 50200A • Other Water Fees	8,100.00	16,957.50
50100 • Miscellaneous Fees		
50101 • Late Fees	1,284.46	2,628.81
50102 • NSF Checks	90.00	210.00
Total 50100 • Miscellaneous Fees	1,374.46	2,838.81
50300 • Property Tax Levy	1,345.91	3,327.22
50200 • Water Fees		
50201D • Excess Gallon Fees Tier 4	22,015.29	42,869.07
50201C • Excess Gallon Fees Tier 3	9,960.71	22,332.32
50201B • Excess Gallon Fees Tier 2	7,950.81	16,904.51
50201A • Excess Gallon Fees-Tier 1	8,140.17	16,406.79
50201 • Water Base Fees	137,077.78	197,383.78
Total 50200 • Water Fees	185,144.76	295,896.47
Total 50000 • Revenues	195,965.13	319,020.00
Total Income	195,965.13	319,020.00
Expense		
60000 • ADMINISTRATION		
60039 • Other Admin Expenses		
60032 • Advertisements/Website Expenses		
02 • Public Notices	0.00	547.26
01 • Election Expenses	0.00	177.66
Total 60032 • Advertisements/Website Expenses	0.00	724.92
60031 • Mailings-Customer Billings	1,762.30	3,948.58
60027 • Travel Reimbursements - Adm.	61.04	140.07
60025 • Supplies / Printing - Adm.	293.80	701.61
60024 • Dues and Subscriptions		
60024-A • SIMPLE Retirement Plan Fees	0.00	50.00
Total 60024 • Dues and Subscriptions	0.00	50.00
60018 • Postage- General (Not Billings)	117.30	128.99
60014 • Insurance General	919.06	1,838.12
60011 • Bank Charges	805.78	1,616.42
Total 60039 • Other Admin Expenses	3,959.28	9,148.71
60038 • Outside Source Fees		
60010 • Sage-EFT Fees	885.11	1,645.61
60009 • Merchant Credit Card Fees	1,052.67	1,885.71
60008 • Invoice Cloud Fees	1,189.60	2,532.80
Total 60038 • Outside Source Fees	3,127.38	6,064.12
60037 • Administrative Office Expenses		
60019 • Equipment Rental-Adm	214.91	429.82
60023 • Computer/Software/IT Expenses	1,640.52	4,256.74
60016 • Telephone/Ans. Serv./ Internet		
60016A • 60016A DM Cell Phone	0.00	101.74

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Accrual Basis

Pine-Strawberry Water Improvement District

Profit & Loss YTD Comparison

August 2018

	Aug 18	Jul - Aug 18
60016 · Telephone/Ans. Serv./ Internet - Other	1,616.26	2,351.28
Total 60016 · Telephone/Ans. Serv./ Internet	1,616.26	2,453.02
60017 · Janitorial/Trash & Security bldg	274.30	364.30
60013 · Electric, Propane & Water- Adm.	377.57	658.97
60012 · Building Lease	1,200.00	2,400.00
Total 60037 · Administrative Office Expenses	5,323.56	10,562.85
6000-B · 6000-B-Admin Employer Burden		
600-9H · PSWID Retirement Burden Admin	389.81	670.14
600-9G · Payroll Processing Fees/ADP	486.82	747.26
600-9F · Employer Insurances Burden	1,889.77	3,779.54
600-9E · PSWID-Workmens Comp Insurance	136.25	272.50
600-9B · PSWID-Employment Taxes-Med	184.25	378.45
600-9A · PSWID-Employment Taxes-SS	787.85	1,618.25
Total 6000-B · 6000-B-Admin Employer Burden	3,874.75	7,466.14
6000-A · Administrative Labor		
600-7 · Accountant	2,725.00	5,015.00
600-6 · CS Representative	2,295.16	4,126.52
600-1 · District Manager	8,269.24	14,176.19
Total 6000-A · Administrative Labor	13,289.40	23,317.71
60030 · Depreciation Expense-Admin		
60030A · Ammortized Deferred Acq Charges	2,619.92	5,239.84
60030 · Depreciation Expense-Admin - Other	145.64	291.23
Total 60030 · Depreciation Expense-Admin	2,765.56	5,531.07
Total 60000 · ADMINISTRATION	32,339.93	62,090.60
70000 · BOARD OF DIRECTORS		
70012 · Website-Updates & Postings	37.78	75.56
70001 · Accountant Fees-Audit	14,000.00	14,800.00
70003 · Ins. Public Officials Liability	368.83	737.66
70004 · Legal Fees - B of D		
70004L · Litigation Expenses	1,777.50	5,872.50
70004 · Legal Fees - B of D - Other	2,992.50	6,300.00
Total 70004 · Legal Fees - B of D	4,770.00	12,172.50
70005 · Public Communications & Ads Run	19.95	39.90
Total 70000 · BOARD OF DIRECTORS	19,196.56	27,825.62
80000 · OPERATIONS		
80038 · Existing Sites Wells/Pumps/Tank		
80026 · Shipping Expense	212.28	340.03
80030 · Propane-Well Sites	376.46	376.46
80014 · Water Share Agreemts	4,243.88	7,385.15
80017 · Asphalt-Landscape Repairs	2,066.18	3,298.41
80018 · Testing Lab/Regulatory Fees H2O	1,304.00	1,989.85
80010 · Outside Services		
80010-P · Plumber Service	432.95	432.95
80010CO · Contract Operator	500.00	2,000.00
80010-G · Maintenance Connection	913.67	1,827.34
80010F · Tank Level Monitoring	172.00	332.00
80010A · Regulatory Fees/Permits	100.00	100.00
Total 80010 · Outside Services	2,118.62	4,692.29
80015 · Chemicals/Supplies Water	673.20	1,399.01
80013 · Telephones-Tank Levels/Pumps	394.63	789.26
80012 · Electricity Wells & Water Share		
80012B · Electric-Existing Well Sites	6,546.68	14,521.21

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Accrual Basis

Pine-Strawberry Water Improvement District

Profit & Loss YTD Comparison

August 2018

	Aug 18	Jul - Aug 18
80012A · Electric Water Shares	1,881.54	4,012.73
Total 80012 · Electricity Wells & Water Share	8,428.22	18,533.94
80011 · Blue Stake Service Water	46.09	92.18
Total 80038 · Existing Sites Wells/Pumps/Tank	19,863.56	38,896.58
80037 · Field Office Expenses		
80039 · Certification/Related Expenses	120.00	120.00
80031 · Mileage/M mealReimbursement	79.13	79.13
80008 · Equipment Rental-Field	1,381.76	1,584.53
80007 · Storage Unit	50.00	100.00
80029 · Cell Phones & Communications	0.00	814.10
80005 · Janitorial/Trash - Field Office	202.30	404.60
80004 · Supplies & Tools Field Office	1,616.26	5,101.62
80002 · Water -Field Office	64.33	128.59
80001 · Phone/Electric -Field Office	529.09	1,299.40
Total 80037 · Field Office Expenses	4,042.87	9,631.97
80036 · Field Vehicle & Equipmt Costs		
80024 · Autos & Eqpt-Insurance Fees	789.28	1,468.98
80023 · Autos & Eqpt-License Fees	0.00	140.18
80022 · Autos & Eqpt-Maintain & Repair	1,696.53	4,331.18
80020 · Autos & Eqpt-Fuel Expense	1,716.24	3,322.19
Total 80036 · Field Vehicle & Equipmt Costs	4,202.05	9,262.53
80035 · Parts Water Structures		
80016 · Parts Existing Infrastructure	6,549.87	8,180.07
Total 80035 · Parts Water Structures	6,549.87	8,180.07
8000-P · Field Employer Burden		
800-9H · PSWID Retirement Burden-Field	183.89	375.07
800-9G · Child Support Payment	0.00	0.00
800-9F · Employer Insurance Burden	6,071.46	10,285.68
800-9E · PSWID-Workmens Comp Insurance	893.13	1,786.26
800-9D · PSWID-Employment Taxes-SUTA	859.46	1,223.91
800-9C · PSWID-Employment Taxes-FUTA	40.42	57.56
800-9B · PSWID-Employment Taxes-MED	389.41	689.15
800-9A · PSWID-Employment Taxes-SS	1,665.15	2,946.83
Total 8000-P · Field Employer Burden	10,102.92	17,364.46
8000-O · Field Labor		
800-11 · Utility Worker 11	3,200.00	3,200.00
800-9 · Utility Worker 9	2,720.00	4,662.85
800-2 · Utility Worker 2	2,646.00	2,646.00
800-10 · Field OT Expense	5,052.32	9,652.21
800-4 · Utility Worker 4	3,287.21	5,288.28
800-3 · Utility Worker 3	2,880.00	4,763.42
800-1 · Utility Worker 1	3,604.00	5,605.14
800-5 · Field Service Lead 5	4,050.00	6,992.85
Total 8000-O · Field Labor	27,439.53	42,810.75
80021 · Depreciation Expense	31,487.05	57,806.71
Total 80000 · OPERATIONS	103,687.85	183,953.07
Total Expense	155,224.34	273,869.29
Net Ordinary Income	40,740.79	45,150.71
Other Income/Expense		
Other Income		
50400 · Other Income		
50407 · Rebates	1,500.00	1,500.00

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

09/13/18

Accrual Basis

	Aug 18	Jul - Aug 18
50406 · WIFA Grant Funds	43,296.79	43,296.79
50401 · Accounting Credit	125.24	253.27
50403 · Interest	216.00	397.85
Total 50400 · Other Income	45,138.03	45,447.91
Total Other Income	45,138.03	45,447.91
Other Expense		
10101 · Other Expense		
10106 · Interest & Finance Charges	18,620.09	37,240.18
Total 10101 · Other Expense	18,620.09	37,240.18
Total Other Expense	18,620.09	37,240.18
Net Other Income	26,517.94	8,207.73
Net Income	67,258.73	53,358.44