

Pine-Strawberry Water Improvement District

Treasurer's Report

For

October 18, 2018 Board Meeting

The following reports are provided with financial information through September 30, 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)**
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- **General Ledger Detail Report (5 Pages)**

**PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT
COMPARATIVE BALANCE SHEET - ACCRUAL BASIS
FOR THE THREE MONTHS ENDED SEPTEMBER 2017 AND 2018**

ASSETS	9/30/2017	9/30/2018
Current Assets		
Cash in Bank - BBVA Compass Revenue Fund (Operations)	\$521,291.53	\$944,802.02
Cash in Bank - BBVA Compass Restricted Customer Deposits	188,995.45	209,255.12
Cash in Bank - BBVA Compass Impact Fee Account	36,056.98	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	11,785.60	41,366.33
Cash in Bank - BBVA WIFA Operations	0.00	97,016.84
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	\$1,008,729.56	\$1,667,897.29
Accounts Receivable		
Accounts Receivable - PSWID - Less Allowance for Bad Debts	\$118,912.38	94,490.98
Property Tax Receivable-Gila County	9,988.25	12,951.54
Unbilled Water Fees	79,219.44	71,359.23
Employee Payroll Advance	0.00	600.00
Total Accounts Receivable	208,120.07	179,401.75
Total Current Assets	\$1,216,849.63	\$1,847,299.04
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	-1,637.82
Less: Accumulated Depreciation	-2,488,407.07	-2,609,617.73
Construction in Progress - District	146,420.38	35,349.50
Construction in Progress - WIFA	0.00	838,232.19
Total Fixed Assets	\$3,563,579.64	\$4,647,090.29
Other Assets		
Acquired Costs - Excess Goodwill-Net of Amortization	\$998,180.24	\$966,741.24
Nexus Grant Receivable	0.00	0.00
Prepaid Contract Services and Expenses	79,831.63	20,794.52
Security Deposit - Admin Building Lease	699.60	699.60
Total Other Assets	\$1,078,711.47	\$988,235.36
TOTAL ASSETS	\$5,859,140.74	\$7,482,624.69
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts Payable	\$47,867.13	\$371,752.89
Accrued Payroll	0.00	18,481.30
Compensated PTO	0.00	16,733.97
Credit Card Payable	452.30	0.00
Sales Tax Payable	12,679.99	12,997.62
Refundable Customer Deposits	188,995.45	209,399.89
Accrued Interest	57,787.23	51,417.51
Total Current Liabilities	\$307,782.10	\$680,783.18
Long Term Liabilities		
BBVA Compass Bank	\$5,873,349.00	\$5,228,664.00
WIFA Note Payable	0.00	283,696.29
Total Notes Payable	5,873,349.00	5,512,360.29
TOTAL LIABILITIES	\$6,181,131.10	\$6,193,143.47
EQUITY		
Prior Period Restatement	(691,691.85)	(667,774.43)
Revenues over Expenses 6/30/17 & 6/30/18	368,733.96	1,816,569.58
Net Income	967.53	140,686.07
TOTAL EQUITY	(321,990.36)	1,289,481.22
TOTAL LIABILITIES & EQUITY	\$5,859,140.74	\$7,482,624.69

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

INCOME	9/30/2017	9/30/2018	Notes
Revenues			
Water Fees	\$543,248.45	\$524,332.38	
Property Tax Levy	2,476.98	31,458.75	
Other Water Fees	16,922.87	18,007.50	
Miscellaneous Fees	3,895.23	4,125.02	
TOTAL REVENUE	\$566,543.53	\$577,923.65	
EXPENSES			
Administrative Labor	\$45,558.65	\$44,033.93	
Administrative Labor Burden	3,164.51	11,267.57	
Administrative Office Expenses	12,935.82	14,919.36	
Outside Source Fees	19,133.51	8,578.81	
Other Administrative Expenses	15,127.78	14,522.33	
ADMINISTRATIVE EXPENSES	\$95,920.27	\$93,322.00	
Board of Directors Expense	40,654.19	\$35,292.18	1
Depreciation & Amortization- Administrative	8,044.37	8,296.60	
TOTAL ADMINISTRATIVE EXPENSES	\$144,618.83	\$136,910.78	
OPERATIONS EXPENSES			
Contract Services - Field	\$214,052.47	\$0.00	
Outside Services	4,690.55	11,012.23	
Field Labor	0.00	80,027.32	
Field Labor Burden	0.00	26,085.39	
Existing Sites Wells & Pumps	50,382.23	51,813.97	
Field Office Expenses	1,879.60	4,718.51	
Field Tools & Supplies	0.00	7,318.72	
Field Vehicle & Equipment	4,451.32	15,232.66	
Parts Water Structures	8,334.55	11,610.81	
OPERATIONS EXPENSES	\$283,790.72	\$207,819.61	
Depreciation	79,764.17	86,711.15	
TOTAL OPERATIONS EXPENSES	\$363,554.89	\$294,530.76	
TOTAL EXPENSES	\$508,173.72	\$431,441.54	
NET INCOME	\$58,369.81	\$146,482.11	
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	207.26	377.18	
Other Income - Interest	177.69	447.50	
TOTAL OTHER INCOME	\$384.95	\$45,621.47	
Other Expenses	\$0.00	\$0.00	
Interest Charges	57,787.23	51,417.51	
TOTAL OTHER EXPENSES	\$57,787.23	\$51,417.51	
TOTAL OTHER INCOME & EXPENSE	-\$57,402.28	-\$5,796.04	
NET INCOME	\$967.53	\$140,686.07	

1. Board of Directors includes Audit of \$16,800, Legal Fees of \$9,585, Litigation Legal Fees of \$7,627.50 and BOD Insurance.

Pine-Strawberry Water Improvement District
Cash Position as of September 30, 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	
September	\$630,729	\$414,947	\$215,782	\$609,782	1
October					
November					
December					
January					
February					
March					
April					
May					
June					
YTD 2018/2019	<u>\$1,693,174</u>	<u>\$1,083,392</u>	<u>\$609,782</u>	<u>\$1,073,009</u>	

Bank Account Presentation

<u>Reconciled Statement Balances</u>	<u>Beginning</u>	<u>Ending</u>
CB-Revenue Fund(Operations)	\$871,609.58	\$644,802.02
CB-WIFA Operations	\$52,065.44	\$50,056.98
Chase Bank - Warrant Account	\$12,281.62	\$41,366.33
Compass Bank - Impact Fees	\$50,056.98	\$119,859.20
Non-Restricted Account Balances	\$986,013.62	\$856,084.53
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00
Compass Bank - Security Deposit	\$208,160.12	\$209,255.12
CB - WIFA Reserve Account	\$75,000.00	\$75,000.00
Restricted Account Balances	\$533,160.12	\$534,255.12
Total Reconciled Balances	<u>\$1,519,173.74</u>	<u>\$1,390,339.65</u>
Bank Statement Balances	<u>Beginning</u>	<u>Ending</u>
CB-Revenue Fund(Operations)	\$906,491.74	\$959,247.45
CB-WIFA Operations	\$52,065.44	\$119,859.20
Chase Bank - Warrant Account	\$12,281.62	\$41,366.33
Compass Bank - Impact Fees	\$50,056.98	\$50,056.98
Non-Restricted Account Balances	\$1,020,895.78	\$1,170,529.96
CB-Maintenance Reserve Fund	\$250,000.00	\$250,000.00
Compass Bank - Security Deposit	\$209,333.31	\$210,037.09
CB - WIFA Reserve Account	\$75,000.00	\$75,000.00
Restricted Account Balances	\$534,333.31	\$535,037.09
Total Statement Balances	<u>\$1,555,229.09</u>	<u>\$1,705,567.05</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.

Pine-Strawberry Water Improvement District

Fiscal Year Credit Card Activity as of September 30, 2018

Compass Bank Credit Card Account	Date	For	Authorized By	Current Charges	Payments	Ending
Bill Johnson Equipment	7/13/2018	Field Equipment	CE	\$961.18		\$961.18
Grainger	7/17/2018	Field Supplies	CE	\$1,717.27		\$2,678.45
AZ MVD	7/18/2018	License Renewal	CE	\$83.02		\$2,761.47
AZ MVD	7/18/2018	License Renewal	CE	\$57.16		\$2,818.63
GoDaddy.com	7/18/2018	New Website Updates	CE	\$1,142.70		\$3,961.33
Balance Due 7/31/18						\$3,961.33
Grainger	8/1/2018	Field Supplies	CE	\$187.13		\$4,148.46
Enterprise	8/13/2018	Vehicle Rental	CE	\$1,178.99		\$5,327.45
E-Pay Compass Bank	8/21/2018	Payment	CE		\$4,148.46	\$1,178.99
Amazon	8/22/2018	Field Supplies	CE	\$26.99		\$1,205.98
Central Arizona Supply	8/31/2018	Field Supplies	CE	\$913.03		\$2,119.01
Balance Due 8/31/18						\$2,119.01
Grainger	9/3/2018	Field Supplies-Return	CE		\$146.47	\$1,972.54
Four Seasons Motor Sports	9/5/2018	Polaris Repairs	CE	\$ 359.20		\$2,331.74
Central Arizona Supply	9/12/2018	Field Supplies	CE	2,368.49		\$4,700.23
E-Pay Compass Bank	9/25/2018				4,700.23	\$0.00
Balance Due 9/30/18						\$0.00
<i>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.</i>						

PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT

Budget Report (ACCRUAL BASIS)

Revenue (Cash In)	Approved	Fiscal Year to Date Thru 9/30/2018				Notes:
	FY 18/19	Revised Budget	Current Month	Actual	Surplus/Shortfall	
Cash Carry Forward - Reserve Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$0	
Capital Project Carry Forward	\$100,000	\$302,362	\$302,362	\$302,362	\$0	1
Deferred Debt Repayment Carry Forward	\$200,000	\$200,000	\$200,000	\$200,000	\$0	2
SUBTOTAL: CARRY OVER	\$550,000	\$752,362	\$752,362	\$752,362	\$0	
Property Tax Levies	\$768,532	\$768,532	\$192,133	\$31,906	(\$160,227)	3
Customer Sales	\$2,075,625	\$2,075,625	\$518,906	\$524,332	\$5,426	
Miscellaneous Revenues	\$75,000	\$75,000	\$18,750	\$22,133	\$3,383	
WIFA Funding	\$2,750,000	\$2,750,000	\$687,500	\$326,993	(\$360,507)	4
Potential Grants/Non-Revenue Funds	\$1,000,000	\$797,638	\$0	\$0	\$0	
Sales Tax on Revenues	\$140,000	\$140,000	\$35,000	\$35,448	\$448	
SUBTOTAL: CASH IN FLOWS	\$6,809,157	\$6,606,795	\$1,452,289	\$940,812	(\$511,477)	
TOTAL REVENUE	\$7,359,157	\$7,359,157	\$2,204,651	\$1,693,174	(\$511,477)	
Expenses (Cash Out)						
Operations	\$376,000	\$376,000	\$94,000	\$84,105	(\$9,895)	
Field Labor & Burden	\$580,000	\$580,000	\$145,000	\$106,113	(\$38,887)	
Admin	\$550,000	\$550,000	\$137,500	\$93,322	(\$44,178)	
Board (legal Fees and Advertising)	\$60,000	\$60,000	\$15,000	\$35,292	\$20,292	
Capital project/Repair	\$215,357	\$256,749	\$53,839	(\$617)	(\$54,456)	
Infrastructure Repairs	\$90,000	\$90,000	\$22,500	\$17,607	(\$4,893)	
Equipment Replacement	\$200,000	\$200,000	\$50,000	\$0	(\$50,000)	
WIFA Funding - Capital Projects	\$2,750,000	\$2,750,000	\$687,500	\$453,725	(\$233,775)	5
Additional Potential Grants/Non-Revenue Funds	\$1,000,000	\$797,638	\$0	\$0	\$0	
Debt Service/Loan-Compass Bank	\$450,000	\$450,000	\$112,500	\$108,397	(\$4,103)	
Debt Service/Loan-Compass Bank-Additional Principal	\$350,000	\$400,000	\$100,000		(\$100,000)	
Debt Service/Loan-Loan Reserve WIFA	\$0	\$100,970	\$25,243	\$25,000	(\$243)	
Debt Service/Loan-WIFA Interest Only	\$157,800	\$157,800	\$0	\$0	\$0	
Deferred Debt Repayment Carry Forward	\$190,000	\$200,000	\$125,000	\$125,000	\$0	
Sales Tax on Revenues	\$140,000	\$140,000	\$35,000	\$35,448	\$448	
SUBTOTAL: OPERATIONS & CAPITAL EXPENSES	\$7,109,157	\$7,109,157	\$1,603,082	\$1,083,392	(\$519,690)	
TOTAL CASH OUTFLOWS	\$7,109,157	\$7,109,157	\$1,603,082	\$1,083,392	(\$519,690)	
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	\$7,359,157	\$1,603,082	\$1,333,392	(\$519,690)	
Net Operating Surplus (Shortfall) as of 09/30/2018					\$8,213	
Net Cash Position at Month End				\$609,782		

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 Thru September 30, 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 September 2018

Uses by Budget Item	Budget	Remaining Balance		Approved Modifications	Remaining Balance		Disburst 7	Remaining Balance		Disburst 8	Remaining Balance		Disburst 9	Remaining Balance		Disburst 10	Remaining Balance		Disburst 11	Remaining Balance	
		Balance Forward	Balance		Balance	Balance		Balance	Balance		Balance	Balance		Balance	Balance		Balance	Balance			
Strawberry Ranch 5 - Track C - Already has VFD	\$33,620.00	\$33,620.00	\$0.00	-\$33,620.00	\$0.00	\$0.00		\$0.00													
Strawberry View 1 - Lot 59 - Included In Tank Project	\$33,620.00	\$33,620.00	\$0.00	-\$33,620.00	\$0.00	\$0.00		\$0.00													
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	\$1,394,884.00	\$1,011,160.00	-\$383,724.00	\$660.00	\$1,010,500.00		\$1,010,500.00													\$1,010,500.00
Milk Ranch Well 2	\$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													
Milk Ranch Well 1	\$50,000.00	\$50,000.00	\$50,000.00		\$50,000.00	\$50,000.00		\$50,000.00													
Parcel 3 - Lot 87 (WSA)	\$50,000.00	\$50,000.00	\$50,000.00		\$50,000.00	\$50,000.00		\$50,000.00													
Strawberry Hollow 3 - District Rehabilitated 2017/18	\$50,000.00	\$50,000.00	\$50,000.00		\$50,000.00	\$50,000.00		\$50,000.00													
Strawberry Hollow (Old PSWID 5H3)	\$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													
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													
Well Rehabilitation Project Total	\$410,000.00	\$410,000.00	\$360,000.00	-\$50,000.00	\$360,000.00	\$360,000.00		\$360,000.00													\$360,000.00
Program & Construction Management	\$375,750.00	\$346,746.46	\$5,216.80	-\$341,529.66	\$5,216.80	\$341,529.66		\$341,529.66													
Synergy Geomatics LLC	\$40,000.00	\$2,401.00	\$2,401.00	-\$2,401.00	\$2,401.00	\$2,401.00		\$2,401.00													
WIFA TOTAL FUNDING DIFFERENCE	-\$799,011.00	-\$799,011.00	-\$480,051.00		-\$480,051.00	-\$480,051.00		-\$480,051.00													-\$480,051.00
TOTAL FUNDED PROJECTS	\$8,000,000.00	\$7,374,600.47	-\$318,960.00	-\$318,960.47	\$156,447.26	\$7,218,153.21		\$7,218,153.21													\$0.00
																					\$7,218,153.21
																					\$0.00
																					\$7,218,153.21

WIFA PSWID CIP Program FY18 thru FY22

Fiscal Year to Date Thru June 2019

PROJECT NAME	Approved Project Budget	TYPE	PHASE	CIP Budget Adjustments	CIP Budget	Approved 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 to Date FY 2019	FY 22 CIP Remaining Funding Budget
EU/SI Program Management Fees	\$375,750.00			\$375,750.00	\$375,750.00		\$375,750.00		\$375,750.00	\$7,915.53	\$7,915.53	\$367,834.47	\$24,246.30	\$343,588.17
Synergy Geomatics - Aerial Topography	\$40,000.00			\$40,000.00	\$40,000.00		\$40,000.00		\$40,000.00	\$36,254.00	\$36,254.00	\$3,746.00	\$3,746.00	\$0.00
Circle Drive Waterline Replacement - Completed	\$270,543.00	Pipe	1	\$270,543.00	\$270,543.00		\$270,543.00	\$25,770.42	\$256,289.00	\$170,766.48	\$159,536.90	\$0.00	\$159,536.90	\$249,677.00
Whispering Pines (Site 6")	\$256,289.00	Pipe	2.1		\$256,289.00		\$256,289.00		\$256,289.00	\$6,612.00	\$16,776.01	\$249,677.00	\$128,466.03	\$4,180.04
Pine Creek 4" Waterline Replace - Completed	\$141,062.00	Pipe	2.1		\$141,062.00		\$141,062.00		\$285,093.00	\$5,955.87	\$5,955.87	\$279,137.13	\$870.00	\$278,267.13
Pine Haven 4" Waterline Replacement	\$285,093.00	Pipe	2.1		\$285,093.00		\$285,093.00		\$305,546.00	\$5,955.87	\$5,955.87	\$299,590.13	\$870.00	\$298,720.13
Rim Vista 4" Waterline Replacement	\$305,546.00	Pipe	2.2		\$305,546.00		\$305,546.00		\$502,940.00	\$0.00	\$0.00	\$502,940.00	\$237,262.92	\$265,677.08
Cool Pines Est. Pipe Upgrade Phase A/Water Tank Rd 100K	\$411,290.00	Pipe	2.2		\$411,290.00		\$411,290.00		\$807,640.00	\$16,971.14	\$16,971.14	\$824,611.14	\$239,560.00	\$585,051.14
Strawberry Ranch 2 & Strawberry Knolls 2 - in Progress	\$343,640.00	Pipe	2.2		\$343,640.00		\$343,640.00		\$458,370.00	\$0.00	\$0.00	\$458,370.00	\$720.00	\$457,650.00
Tail Pines Pipeline Upgrade Phase A	\$458,370.00	Pipe	2.2		\$458,370.00		\$458,370.00		\$1,279,410.00	\$0.00	\$0.00	\$1,279,410.00	\$0.00	\$1,279,410.00
Portal 3 PRV Replacement	\$363,104.00	Pipe	3		\$363,104.00		\$363,104.00		\$115,500.00	\$0.00	\$0.00	\$115,500.00	\$0.00	\$363,104.00
Spruce Drive Waterline Replacement	\$155,500.00	Pipe	3		\$155,500.00		\$155,500.00		\$1,101,080.00	\$0.00	\$0.00	\$1,101,080.00	\$0.00	\$115,500.00
Strawberry Hollow Waterline Replacement	\$1,565,080.00	Pipe	3		\$1,565,080.00		\$1,565,080.00		\$6,228,320.90	\$25,770.42	\$25,770.42	\$6,254,091.32	\$424,741.25	\$5,829,350.07
Waterline Projects Total	\$6,210,677.00			\$0.00	\$6,210,677.00		\$6,210,677.00	\$30,100.65	\$312,669.45	\$257,966.25	\$288,066.90	\$54,709.20	\$27,243.62	\$27,459.58
Strawberry View 1 Tank Replacement 20K - Completed	\$154,000.00	Tank	1		\$154,000.00		\$154,000.00		\$160,000.00	\$0.00	\$0.00	\$160,000.00	\$1,080.00	\$158,920.00
Canyon Tank 1 Replacement 100K	\$160,000.00	Tank	2		\$160,000.00		\$160,000.00		\$84,500.00	\$0.00	\$0.00	\$84,500.00	\$0.00	\$110,000.00
Canyon Tank 2 Rehabilitation 100K	\$110,000.00	Tank	2		\$110,000.00		\$110,000.00		\$91,650.00	\$0.00	\$0.00	\$91,650.00	\$0.00	\$91,650.00
Brookview Terrace 100K	\$84,500.00	Tank	2		\$84,500.00		\$84,500.00		\$91,650.00	\$0.00	\$0.00	\$91,650.00	\$0.00	\$91,650.00
Portal 2 100K	\$91,650.00	Tank	2		\$91,650.00		\$91,650.00		\$91,650.00	\$0.00	\$0.00	\$91,650.00	\$0.00	\$91,650.00
Water Tank Road 100K - Moved to Cool Pines Phase A	\$91,650.00	Tank	2		\$91,650.00		\$91,650.00		\$91,650.00	\$0.00	\$0.00	\$91,650.00	\$0.00	\$91,650.00
Strawberry Creek Foothills 20K	\$91,650.00	Tank	2		\$91,650.00		\$91,650.00		\$850,469.45	\$257,966.25	\$288,066.90	\$552,503.20	\$28,323.62	\$91,650.00
Tank Projects Total	\$783,450.00			\$0.00	\$783,450.00		\$783,450.00	\$30,100.65	\$312,669.45	\$257,966.25	\$288,066.90	\$54,709.20	\$27,243.62	\$27,459.58
Brookview Terrace - Track A	\$67,275.00	Booster	1		\$67,275.00		\$67,275.00		\$81,144.00	\$0.00	\$0.00	\$81,144.00	\$0.00	\$67,275.00
Hardscrabble Mesa	\$81,144.00	Booster	1		\$81,144.00		\$81,144.00		\$67,275.00	\$0.00	\$0.00	\$67,275.00	\$0.00	\$81,144.00
Hwy 87 & Pine Creek	\$67,275.00	Booster	1		\$67,275.00		\$67,275.00		\$81,144.00	\$0.00	\$0.00	\$81,144.00	\$0.00	\$67,275.00
Pine Mtn Acres - Lot 7	\$67,275.00	Booster	1		\$67,275.00		\$67,275.00		\$81,144.00	\$0.00	\$0.00	\$81,144.00	\$0.00	\$67,275.00
Pine Ranch 2 - Lot 25	\$81,144.00	Booster	1		\$81,144.00		\$81,144.00		\$67,275.00	\$0.00	\$0.00	\$67,275.00	\$0.00	\$80,484.00
Pine Valley Homesites - Lot 109	\$67,275.00	Booster	1		\$67,275.00		\$67,275.00		\$81,144.00	\$0.00	\$0.00	\$81,144.00	\$0.00	\$67,275.00
Portal 2 - Lot 178	\$81,144.00	Booster	1		\$81,144.00		\$81,144.00		\$67,275.00	\$0.00	\$0.00	\$67,275.00	\$0.00	\$81,144.00
Portal 2 Common Area - Next to Lot 166	\$67,275.00	Booster	1		\$67,275.00		\$67,275.00		\$81,144.00	\$0.00	\$0.00	\$81,144.00	\$0.00	\$67,275.00
Strawberry Hollow #3	\$67,275.00	Booster	1		\$67,275.00		\$67,275.00		\$67,275.00	\$0.00	\$0.00	\$67,275.00	\$0.00	\$67,275.00
Strawberry Mtn Shawdows 1 - Lot 25	\$67,275.00	Booster	1		\$67,275.00		\$67,275.00		\$81,144.00	\$0.00	\$0.00	\$81,144.00	\$0.00	\$67,275.00
Strawberry Ranch 2 - Track D	\$67,275.00	Booster	1		\$67,275.00		\$67,275.00		\$81,144.00	\$0.00	\$0.00	\$81,144.00	\$0.00	\$67,275.00
Strawberry Ranch 5 - Track C	\$81,144.00	Booster	1		\$81,144.00		\$81,144.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,144.00
Strawberry View 1 - Lot 59 - Included in Tank Project	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Magnolia/Rails - Installed with Nexus Grant	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Milk Ranch Well #2 - Installed with Nexus Grant	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pine Crest - Lot 25 - Installed with Nexus Grant	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Portal 3 - Lot 97 WSA - Installed with Nexus Grant	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Strawberry Hollow - Installed with Nexus Grant	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Strawberry Hollow (Old PSWID SH3)-Installed w/Nexus Grant	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Strawberry Hollow Intertie (New SH 3)-Installed w/Nexus Grant	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Strawberry Ranch 5 - Track C - Already has VFD	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Strawberry View 1 - Lot 59 - Included in Tank Project	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00
White Oaks Glen 1 - Parcel 76E (WSA)	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00
White Oaks Glen 1 - Parcel 82 (WSA)	\$33,620.00	VFD	1		\$33,620.00		\$33,620.00		\$33,620.00	\$0.00	\$0.00	\$33,620.00	\$0.00	\$33,620.00

WIFA PSWID CIP Program FY18 thru FY22

Fiscal Year to Date Thru June 2019

PROJECT NAME	Approved Project Budget	TYPE	PHASE	CIP Budget Adjustments	CIP Budget	Approved 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 to Date FY 2019	FY 22 CIP Remaining Funding Budget
Total VFD-Booster Pump Projects	\$1,394,884.00			\$0.00	\$1,394,884.00	-\$383,724.00	\$1,011,160.00	\$0.00	\$1,011,160.00	\$0.00	\$0.00	\$1,011,160.00	\$660.00	\$1,010,500.00
Milk Ranch Well 2	\$50,000.00	Well	2		\$50,000.00		\$50,000.00		\$50,000.00			\$50,000.00		\$50,000.00
Pine Crest	\$50,000.00	Well	2		\$50,000.00		\$50,000.00		\$50,000.00			\$50,000.00		\$50,000.00
Milk Ranch Well 1	\$60,000.00	Well	2		\$60,000.00		\$60,000.00		\$60,000.00			\$60,000.00		\$60,000.00
Portal 3 - Lot 87 (WSA)	\$50,000.00	Well	3		\$50,000.00		\$50,000.00		\$50,000.00			\$50,000.00		\$50,000.00
Strawberry Hollow 3 - District Rehabilitated 2017/18	\$50,000.00	Well	3		\$50,000.00	-\$50,000.00	\$0.00		\$50,000.00			\$0.00		\$0.00
Strawberry Hollow (Old PSWID SH3)	\$50,000.00	Well	3		\$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	3		\$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	3		\$50,000.00		\$50,000.00		\$50,000.00			\$50,000.00		\$50,000.00
Well Rehabilitation Project Total	\$440,000.00			\$0.00	\$440,000.00	-\$50,000.00	\$360,000.00	\$0.00	\$360,000.00	\$0.00	\$0.00	\$360,000.00	\$0.00	\$360,000.00
WIFA TOTAL FUNDING DIFFERENCE	-\$799,011.00				-\$799,011.00		-\$480,051.00		-\$480,051.00			-\$480,051.00		-\$480,051.00
Total Projects	\$8,000,000.00			\$0.00	\$8,000,000.00	-\$318,960.00	\$7,944,128.93	\$55,871.07	\$7,944,128.93	\$525,173.15	\$581,044.22	\$7,418,955.78	\$453,724.07	\$6,965,230.91

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				Total	Increased Revenue
	0-3k	3k - 6k	6+k	Total	0-3k	3k - 5k	5k - 10k	10k+		
Total Gallon:	6,482,338	8,299,707	13,742,439	30,780,176	8,738,030	6,159,906	7,331,552	8,550,688	23,852,276	
Total \$\$	\$11,344.09	\$44,845.07	\$98,671.49	\$154,860.66	\$11,344.09	\$32,819.91	\$58,235.72	\$102,867.12	\$205,266.84	\$50,406.18

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	2,255,692	1,893,268	2,778,940	6,927,900	2,255,692	1,471,348	1,507,980	1,692,880	6,927,900	
	\$\$	\$3,947.46	\$13,252.88	\$25,010.46	\$42,210.80	\$3,947.46	\$10,299.44	\$15,079.80	\$25,393.20	\$54,719.90	\$12,509.10
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
								3 # Months
								<u>\$5,114.70</u>
								<u>YTD Total</u>

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Pine-Strawberry Water Improvement District General Ledger As of September 30, 2018

10/12/18

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance	
10015 · WIFA Reserve Acct							75,000.00	
Total 10015 · WIFA Reserve Acct							75,000.00	
10014 · WIFA Operations Acct							52,065.44	
General Journal	09/20/2018	7939		WIFA Disburs...	25005 · WIFA ...	158,296.76	210,362.20	
Bill Pmt -Check	09/25/2018	1039	Apache Underground...	Pine Creek Ea...	20000 · Accoun...	-64,683.00	145,679.20	
Bill Pmt -Check	09/25/2018	1040	EPS Group, Inc.	Cool Pines W...	20000 · Accoun...	-25,280.00	120,399.20	
Bill Pmt -Check	09/25/2018	1041	EPS Group, Inc.	StrV1 Tank Im...	20000 · Accoun...	-540.00	119,859.20	
Bill Pmt -Check	09/25/2018	1042	EPS Group, Inc.	WIFA General...	20000 · Accoun...	-3,420.00	116,439.20	
Bill Pmt -Check	09/25/2018	1043	EPS Group, Inc.	Waterline Proj...	20000 · Accoun...	-14,205.56	102,233.64	
Bill Pmt -Check	09/25/2018	1044	EUSI, LLC	Aug 2018 WIF...	20000 · Accoun...	-9,216.80	97,016.84	
Total 10014 · WIFA Operations Acct							44,951.40	97,016.84
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							50,056.98	
Total 10010 · Impact Fee Account-Compass							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							871,615.14	
Bill Pmt -Check	09/03/2018	Auto-...	Pine Strawberry Wat...	Aug 2018 Offi...	20000 · Accoun...	-65.08	871,550.06	
Check	09/04/2018	6253	Doug Avery	Cust #A72140...	12006 · Accts R...	-50.00	871,500.06	
Transfer	09/04/2018			Cust #70842 F...	10003 · Restrict...	64.20	871,564.26	
Deposit	09/04/2018			Deposit	12006 · Accts R...	115.57	871,679.83	
Deposit	09/04/2018			Deposit	12006 · Accts R...	202.33	871,882.16	
Deposit	09/04/2018			Cust #72347 ...	12006 · Accts R...	200.00	872,082.16	
Deposit	09/04/2018			Deposit	12006 · Accts R...	10,594.38	882,676.54	
Deposit	09/04/2018			Deposit	12006 · Accts R...	323.50	883,000.04	
Deposit	09/04/2018			Deposit	12006 · Accts R...	1,373.44	884,373.48	
Deposit	09/04/2018			Deposit	12006 · Accts R...	386.16	884,759.64	
Deposit	09/04/2018			Deposit	12006 · Accts R...	53.45	884,813.09	
Deposit	09/04/2018			Deposit	12006 · Accts R...	152.66	884,965.75	
Check	09/04/2018		Sage Payment Soluti...	60010 · Sage-E...		-3.00	884,962.75	
Check	09/04/2018		Compass Bank	Aug 2018	60009 · Mercha...	-652.09	884,310.66	
Bill Pmt -Check	09/05/2018	E-Pay	APS	Aug 2018 Elec...	20000 · Accoun...	-8,835.48	875,475.18	
Transfer	09/05/2018			Cust #72341,7...	10003 · Restrict...	-300.00	875,175.18	
Transfer	09/05/2018			Cust #71977 F...	10003 · Restrict...	47.16	875,222.34	
Deposit	09/05/2018			Deposit	12006 · Accts R...	1,064.69	876,287.03	
Deposit	09/05/2018			Deposit	12006 · Accts R...	299.29	876,586.32	
Deposit	09/05/2018			Deposit	12006 · Accts R...	6,047.46	882,633.78	
Check	09/05/2018		Sage Payment Soluti...	60010 · Sage-E...		-10.00	882,623.78	
Check	09/05/2018		Sage Payment Soluti...	60010 · Sage-E...		-1.00	882,622.78	
Check	09/06/2018	E-Pay	Arizona Department ...	Aug 2018 TPT...	-SPLIT-	-12,099.59	870,523.19	
Bill Pmt -Check	09/06/2018	Auto-...	Invoice Cloud	Aug 2018 Onli...	20000 · Accoun...	-1,189.60	869,333.59	
Deposit	09/06/2018			Deposit	12006 · Accts R...	582.05	869,915.64	
Deposit	09/06/2018			Deposit	12006 · Accts R...	1,600.17	871,515.81	
Deposit	09/06/2018			Deposit	12006 · Accts R...	601.41	872,117.22	
Deposit	09/06/2018			Deposit	12006 · Accts R...	271.53	872,388.75	
Deposit	09/06/2018			Deposit	12006 · Accts R...	14,967.44	887,356.19	
Deposit	09/06/2018			Deposit	12006 · Accts R...	463.22	887,819.41	
Check	09/06/2018		Sage Payment Soluti...	60010 · Sage-E...		-3.50	887,815.91	
Check	09/06/2018		Sage Payment Soluti...	60010 · Sage-E...		-11.50	887,804.41	
Check	09/06/2018		Sage Payment Soluti...	60010 · Sage-E...		-5.00	887,799.41	
Check	09/06/2018		Sage Payment Soluti...	60010 · Sage-E...		-2.50	887,796.91	
Check	09/06/2018		Sage Payment Soluti...	60010 · Sage-E...		-123.50	887,673.41	
Check	09/07/2018	Auto-...	ADP, LLC	09/07/2018 PR	-SPLIT-	-20,512.85	867,160.56	
Bill Pmt -Check	09/07/2018	E-Pay	American Funds Serv...	Sep 07, 2018 ...	20000 · Accoun...	-839.18	866,321.38	
Transfer	09/07/2018			Cust #72347 ...	10003 · Restrict...	-150.00	866,171.38	
Transfer	09/07/2018			Cust #72343,7...	10003 · Restrict...	-450.00	865,721.38	
Transfer	09/07/2018			Cust #72163 F...	10003 · Restrict...	95.25	865,816.63	
Deposit	09/07/2018			Cust #72338 ...	12006 · Accts R...	200.00	866,016.63	
Check	09/07/2018	6254	Support Payment Cle...	Atlas #000208...	800-9G · Child ...	-78.67	865,937.96	
Deposit	09/07/2018			Deposit	12006 · Accts R...	108.99	866,046.95	
Deposit	09/07/2018			Deposit	12006 · Accts R...	208.31	866,255.26	

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Pine-Strawberry Water Improvement District

General Ledger

As of September 30, 2018

10/12/18

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	09/07/2018			Deposit	12006 · Accts R...	193.39	866,448.65
Deposit	09/07/2018			Deposit	12006 · Accts R...	7,505.94	873,954.59
Deposit	09/07/2018			Deposit	12006 · Accts R...	609.41	874,564.00
Deposit	09/07/2018			Deposit	12006 · Accts R...	827.15	875,391.15
Check	09/07/2018		Sage Payment Soluti...	Rejected Item	60010 · Sage-E...	-47.80	875,343.35
Check	09/07/2018		Sage Payment Soluti...		60010 · Sage-E...	-4.50	875,338.85
Check	09/07/2018		Sage Payment Soluti...	NSF Fee	60010 · Sage-E...	-15.00	875,323.85
Transfer	09/10/2018			Cust #72338 ...	10003 · Restrict...	-150.00	875,173.85
Deposit	09/10/2018			Deposit	12006 · Accts R...	15,034.40	890,208.25
Deposit	09/10/2018			Deposit	12006 · Accts R...	1,048.90	891,257.15
Deposit	09/10/2018			Deposit	12006 · Accts R...	500.48	891,757.63
Check	09/10/2018		Sage Payment Soluti...		60010 · Sage-E...	-6.50	891,751.13
Transfer	09/11/2018			Cust #10002 F...	10003 · Restrict...	35.91	891,787.04
Check	09/11/2018	6255	Timm Hartman	Cust #71601 ...	12006 · Accts R...	-30.07	891,756.97
Transfer	09/11/2018			Cust #72306 F...	10003 · Restrict...	45.42	891,802.39
Transfer	09/11/2018			Cust #72348,7...	10003 · Restrict...	-300.00	891,502.39
Deposit	09/11/2018			Cust #72346 ...	12006 · Accts R...	200.00	891,702.39
Deposit	09/11/2018			Deposit	12006 · Accts R...	50.00	891,752.39
Deposit	09/11/2018			Deposit	12006 · Accts R...	70.13	891,822.52
Deposit	09/11/2018			Deposit	12006 · Accts R...	932.49	892,755.01
Deposit	09/11/2018			Deposit	12006 · Accts R...	1,091.94	893,846.95
Deposit	09/11/2018			Deposit	12006 · Accts R...	91.33	893,938.28
Deposit	09/11/2018			Deposit	12006 · Accts R...	452.47	894,390.75
Check	09/11/2018		Sage Payment Soluti...		60010 · Sage-E...	-4.00	894,386.75
Transfer	09/12/2018			Cust #72346 ...	10003 · Restrict...	-150.00	894,236.75
Deposit	09/12/2018			Deposit	12006 · Accts R...	1,042.42	895,279.17
Deposit	09/12/2018			Deposit	12006 · Accts R...	284.23	895,563.40
Deposit	09/12/2018			Deposit	12006 · Accts R...	1,400.62	896,964.02
Deposit	09/12/2018			Deposit	12006 · Accts R...	241.22	897,205.24
Deposit	09/12/2018			Deposit	12006 · Accts R...	3,063.33	900,268.57
Check	09/12/2018		Sage Payment Soluti...		60010 · Sage-E...	-3.00	900,265.57
Check	09/12/2018		Sage Payment Soluti...		60010 · Sage-E...	-10.00	900,255.57
Check	09/12/2018		Sage Payment Soluti...		60010 · Sage-E...	-2.50	900,253.07
Transfer	09/13/2018			Cust #72350 ...	10003 · Restrict...	-150.00	900,103.07
Transfer	09/13/2018			Cust #72263 F...	10003 · Restrict...	150.00	900,253.07
Deposit	09/13/2018			Deposit	12006 · Accts R...	5,145.39	905,398.46
Deposit	09/13/2018			Deposit	12006 · Accts R...	14,049.65	919,448.11
Deposit	09/13/2018			Deposit	12006 · Accts R...	501.44	919,949.55
Deposit	09/13/2018			Deposit	12006 · Accts R...	337.42	920,286.97
Check	09/13/2018		Sage Payment Soluti...		60010 · Sage-E...	-2.50	920,284.47
Check	09/13/2018		Sage Payment Soluti...		60010 · Sage-E...	-131.50	920,152.97
Check	09/14/2018	Auto-...	ADP, LLC	09/07/2018 PR	600-9G · Payrol...	-134.14	920,018.83
Transfer	09/14/2018			Cust #72351 ...	10003 · Restrict...	-150.00	919,868.83
Transfer	09/14/2018			Cust #71142 F...	10003 · Restrict...	73.53	919,942.36
Deposit	09/14/2018			Deposit	12006 · Accts R...	65.04	920,007.40
Deposit	09/14/2018			Deposit	12006 · Accts R...	100.00	920,107.40
Deposit	09/14/2018			Deposit	12006 · Accts R...	2,841.38	922,948.78
Deposit	09/14/2018			Deposit	12006 · Accts R...	65.54	923,014.32
Deposit	09/14/2018			Deposit	12006 · Accts R...	106.60	923,120.92
Deposit	09/14/2018			Deposit	12006 · Accts R...	914.20	924,035.12
Deposit	09/14/2018			Gillow Deposit...	12006 · Accts R...	3,450.00	927,485.12
Check	09/14/2018		Sage Payment Soluti...		60010 · Sage-E...	-7.00	927,478.12
Bill Pmt -Check	09/15/2018	6256	Joseph D'Apolito	Lawn Care	20000 · Accoun...	-40.00	927,438.12
Bill Pmt -Check	09/15/2018	6257	Able Distributing	Infrastructure ...	20000 · Accoun...	-47.57	927,390.55
Bill Pmt -Check	09/15/2018	6258	Chapman Auto Cente...	Aug 2018/612...	20000 · Accoun...	-1,159.75	926,230.80
Bill Pmt -Check	09/15/2018	6259	Barry Eberhart	Hauling Servic...	20000 · Accoun...	-487.50	925,743.30
Bill Pmt -Check	09/15/2018	6260	Steve Mitchell	Oct 2018 Rent	20000 · Accoun...	-1,200.00	924,543.30
Bill Pmt -Check	09/15/2018	6261	Jodee Smith	Aug 2018 Mile...	20000 · Accoun...	-49.05	924,494.25
Bill Pmt -Check	09/15/2018	6262	Morgan Motz	Aug 2018 Mile...	20000 · Accoun...	-11.99	924,482.26
Bill Pmt -Check	09/15/2018	6263	Verizon	Jul 23-Aug22 ...	20000 · Accoun...	-457.76	924,024.50
Bill Pmt -Check	09/15/2018	6264	Maintenance Connec...	Sep 2018 Ope...	20000 · Accoun...	-597.00	923,427.50
Bill Pmt -Check	09/15/2018	6265	SmartSystems, Inc	Aug 2018 IT S...	20000 · Accoun...	-986.14	922,441.36
Bill Pmt -Check	09/15/2018	6266	Jim Baldwin	Receipt x 2	20000 · Accoun...	-103.56	922,337.80
Bill Pmt -Check	09/15/2018	6267	Payson Concrete	Fill/Concrete 4...	20000 · Accoun...	-1,578.68	920,759.12
Bill Pmt -Check	09/15/2018	6268	Snow Law	General Repre...	20000 · Accoun...	-2,992.50	917,766.62
Bill Pmt -Check	09/15/2018	6269	Snow Law	CH2M Litigation	20000 · Accoun...	-1,777.50	915,989.12
Bill Pmt -Check	09/15/2018	6270	Four Seasons Motor ...	2010 Polaris P...	20000 · Accoun...	-167.33	915,821.79
Bill Pmt -Check	09/15/2018	6271	Shaffer Water Manag...	Aug 2018 Cert...	20000 · Accoun...	-500.00	915,321.79
Bill Pmt -Check	09/15/2018	6272	Travis Stodghill	Aug 2018 Wat...	20000 · Accoun...	-405.06	914,916.73
Bill Pmt -Check	09/15/2018	6273	Melissa Day-Johnson	Aug 2018 Wat...	20000 · Accoun...	-923.61	913,993.12
Bill Pmt -Check	09/15/2018	6274	Robert Bloom	Aug 2018 Wat...	20000 · Accoun...	-608.94	913,384.18
Bill Pmt -Check	09/15/2018	6275	Solitude Trails Water ...	Aug 2018 Wat...	20000 · Accoun...	-919.32	912,464.86
Bill Pmt -Check	09/15/2018	6276	Larry Gordon	Aug 2018 Wat...	20000 · Accoun...	-367.55	912,097.31
Bill Pmt -Check	09/15/2018	6277	Wilkie McKnight	Aug 2018 Wat...	20000 · Accoun...	-1,019.40	911,077.91
Bill Pmt -Check	09/15/2018	6278	Little Stinker Septic S...	Porta-Potty Field	20000 · Accoun...	-144.00	910,933.91
Bill Pmt -Check	09/15/2018	6279	A Better Connection	Sep 2018 Afte...	20000 · Accoun...	-194.89	910,739.02
Bill Pmt -Check	09/15/2018	6280	Creative Technologie...	Route Billing x 1	20000 · Accoun...	-507.30	910,231.72
Bill Pmt -Check	09/15/2018	6281	LevelCon-Micro-Desi...	Aug 2018 Tan...	20000 · Accoun...	-172.00	910,059.72

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Pine-Strawberry Water Improvement District
General Ledger
As of September 30, 2018

10/12/18

Accrual Basis

Table with columns: Type, Date, Num, Name, Memo, Split, Amount, Balance. Contains detailed financial transactions for the Pine-Strawberry Water Improvement District as of September 30, 2018.

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Pine-Strawberry Water Improvement District General Ledger

10/12/18

Accrual Basis

As of September 30, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Transfer	09/27/2018			Cust #72359 ...	10003 · Restrict...	-150.00	927,269.32
Deposit	09/27/2018			Deposit	12006 · Accts R...	51.16	927,320.48
Deposit	09/27/2018			Deposit	12006 · Accts R...	163.40	927,483.88
Deposit	09/27/2018			Deposit	12006 · Accts R...	95.01	927,578.89
Deposit	09/27/2018			Deposit	12006 · Accts R...	468.87	928,047.76
Deposit	09/27/2018			Deposit	12006 · Accts R...	912.42	928,960.18
Deposit	09/27/2018			Deposit	12006 · Accts R...	457.86	929,418.04
Deposit	09/27/2018			Deposit	12006 · Accts R...	356.92	929,774.96
Deposit	09/27/2018			Deposit	12006 · Accts R...	10,522.36	940,297.32
Check	09/27/2018		Sage Payment Soluti...	NSF Fee	60010 · Sage-E...	-15.00	940,282.32
Check	09/27/2018		Sage Payment Soluti...		60010 · Sage-E...	-2.50	940,279.82
Check	09/27/2018		Sage Payment Soluti...		60010 · Sage-E...	-98.50	940,181.32
Check	09/28/2018	Auto-...	ADP, LLC	PR 09/21/2018	600-9G · Payrol...	-134.14	940,047.18
Transfer	09/28/2018			Cust #72360 ...	10003 · Restrict...	-150.00	939,897.18
Deposit	09/28/2018			Deposit	12006 · Accts R...	10,321.53	950,218.71
Deposit	09/28/2018			Deposit	12006 · Accts R...	702.72	950,921.43
Deposit	09/28/2018			Deposit	12006 · Accts R...	1,575.80	952,497.23
Check	09/28/2018		Sage Payment Soluti...		60010 · Sage-E...	-4.50	952,492.73
Bill Pmt -Check	09/30/2018	6293	Jim Baldwin	Receipts x 5	20000 · Accoun...	-162.34	952,330.39
Bill Pmt -Check	09/30/2018	6294	Fiesta Business Prod...	Inv #47341 Su...	20000 · Accoun...	-396.70	951,933.69
Bill Pmt -Check	09/30/2018	6295	Creative Technologie...	1 Route Billing	20000 · Accoun...	-466.05	951,467.64
Bill Pmt -Check	09/30/2018	6296	USABlueBook	Paint for Blue ...	20000 · Accoun...	-255.69	951,211.95
Bill Pmt -Check	09/30/2018	6297	Valley Imaging Soluti...	Sep 2018 Cop...	20000 · Accoun...	-18.24	951,193.71
Bill Pmt -Check	09/30/2018	6298	YAP Integrated Mark...	Jul & Aug 201...	20000 · Accoun...	-1,230.00	949,963.71
Bill Pmt -Check	09/30/2018	6299	Aero Drilling & Pump...	Portals 2 Well	20000 · Accoun...	-480.00	949,483.71
Bill Pmt -Check	09/30/2018	6300	Jodee Smith	Receipts x 2	20000 · Accoun...	-251.16	949,232.55
Bill Pmt -Check	09/30/2018	6301	EPS Group, Inc.	WIFA TAG-Pr...	20000 · Accoun...	-1,849.50	947,383.05
Bill Pmt -Check	09/30/2018	6302	ADOT MVD	TITLE VIN #1...	20000 · Accoun...	-4.00	947,379.05
Bill Pmt -Check	09/30/2018	6303	ADOT MVD	TITLE VIN #1...	20000 · Accoun...	-4.00	947,375.05
Bill Pmt -Check	09/30/2018	6304	ADOT MVD	TITLE VIN #4...	20000 · Accoun...	-4.00	947,371.05
Bill Pmt -Check	09/30/2018	6305	Carquest Auto Parts	Inv #331895/3...	20000 · Accoun...	-69.03	947,302.02
Bill Pmt -Check	09/30/2018	6306	Creative Technologie...	Annual Suppo...	20000 · Accoun...	-2,500.00	944,802.02
Total 10000 · Operation/Cust Rev Acct-Compass						73,186.88	944,802.02
10001 · Gila County Warrant Acct Chase							12,281.62
Deposit	09/30/2018			Deposit	-SPLIT-	29,084.71	41,366.33
Total 10001 · Gila County Warrant Acct Chase						29,084.71	41,366.33
10002 · Gila County Warrant Reserve							0.00
Total 10002 · Gila County Warrant Reserve							0.00
10003 · Restricted Cust. Sec Dep-Compass							208,160.12
Check	09/04/2018	1814	Andy or Sheri Dohm	Cust #70842 ...	24101 · Refund...	-85.80	208,074.32
Transfer	09/04/2018			Cust #70842 F...	10000 · Operati...	-64.20	208,010.12
Transfer	09/05/2018			Cust #72341,7...	10000 · Operati...	300.00	208,310.12
Transfer	09/05/2018			Cust #71977 F...	10000 · Operati...	-47.16	208,262.96
Check	09/05/2018	1815	Don Tash	Cust #71977 ...	24101 · Refund...	-102.84	208,160.12
Transfer	09/07/2018			Cust #72347 ...	10000 · Operati...	150.00	208,310.12
Transfer	09/07/2018			Cust #72343,7...	10000 · Operati...	450.00	208,760.12
Transfer	09/07/2018			Cust #72163 F...	10000 · Operati...	-95.25	208,664.87
Check	09/07/2018	1816	Theresa Kellow	Cust #72163 ...	24101 · Refund...	-54.75	208,610.12
Transfer	09/10/2018			Cust #72338 ...	10000 · Operati...	150.00	208,760.12
Transfer	09/11/2018			Cust #10002 F...	10000 · Operati...	-35.91	208,724.21
Check	09/11/2018	1817	Roxana Parker	Cust #10002 ...	24101 · Refund...	-114.09	208,610.12
Transfer	09/11/2018			Cust #72306 F...	10000 · Operati...	-45.42	208,564.70
Transfer	09/11/2018			Cust #72348,7...	10000 · Operati...	300.00	208,864.70
Check	09/12/2018	1818	Martyn Bridgeman	Cust #72306 ...	24101 · Refund...	-104.58	208,760.12
Transfer	09/12/2018			Cust #72346 ...	10000 · Operati...	150.00	208,910.12
Transfer	09/13/2018			Cust #72350 ...	10000 · Operati...	150.00	209,060.12
Transfer	09/13/2018			Cust #72263 F...	10000 · Operati...	-150.00	208,910.12
Transfer	09/14/2018			Cust #72351 ...	10000 · Operati...	150.00	209,060.12
Transfer	09/14/2018			Cust #71142 F...	10000 · Operati...	-73.53	208,986.59
Check	09/15/2018	1819	Michael Hall	Cust #71142 ...	24101 · Refund...	-76.47	208,910.12
Check	09/20/2018	1820	Kyle Hill	Cust #71336 ...	24101 · Refund...	-10.66	208,899.46
Transfer	09/20/2018			Cust #72352,7...	10000 · Operati...	300.00	209,199.46
Transfer	09/20/2018			Cust #71336 F...	10000 · Operati...	-139.34	209,060.12
Transfer	09/24/2018			Cust #70313 F...	10000 · Operati...	-73.41	208,986.71
Transfer	09/24/2018			Cust #61449 F...	10000 · Operati...	-36.37	208,950.34
Transfer	09/24/2018			Cust #70772 F...	10000 · Operati...	-150.00	208,800.34
Check	09/24/2018	1821	Barbara Newton	Cust #70313 ...	24101 · Refund...	-31.59	208,768.75
Check	09/24/2018	1822	Todd or Kennerly Miller	Cust #61449 ...	24101 · Refund...	-113.63	208,655.12
Transfer	09/24/2018			Cust #72354,7...	10000 · Operati...	300.00	208,955.12
Transfer	09/26/2018			Cust #72357 ...	10000 · Operati...	300.00	209,255.12
Transfer	09/26/2018			Cust #71320 F...	10000 · Operati...	-150.00	209,105.12
Transfer	09/26/2018			Cust #72160 F...	10000 · Operati...	-66.04	209,039.08
Transfer	09/27/2018			Cust #72359 ...	10000 · Operati...	150.00	209,189.08
Check	09/27/2018	1823	Ivan McLaws	Cust #72160 ...	24101 · Refund...	-83.96	209,105.12

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Pine-Strawberry Water Improvement District General Ledger

10/12/18

Accrual Basis

As of September 30, 2018

Type	Date	Num	Name	Memo	Split	Amount	Balance
Transfer	09/28/2018			Cust #72360 ...	10000 · Operati...	150.00	209,255.12
Total 10003 · Restricted Cust. Sec Dep-Compas						1,095.00	209,255.12
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							139,809.52
12009 · Employee PR Advance							800.00
Check	09/07/2018	Auto-...	PSWID	09/07/2018 PR	10000 · Operati...	-100.00	700.00
Check	09/21/2018	Auto-...	PSWID	PR 09/21/2018	10000 · Operati...	-100.00	600.00
Total 12009 · Employee PR Advance						-200.00	600.00
12090 · Other Receivables							0.00
Total 12090 · Other Receivables							0.00
12008 · Property Taxes Receivable							13,855.07
Deposit	09/30/2018		Customer Payment D...	Sep 2018 Prio...	10001 · Gila Co...	-903.53	12,951.54
Total 12008 · Property Taxes Receivable						-903.53	12,951.54
12006 · Accts Receivable-PSWID							111,892.66
Check	09/04/2018	6253	Doug Avery	Cust #A72140...	10000 · Operati...	50.00	111,942.66
General Journal	09/04/2018	7908	PSWID	Cust #70842 F...	24101 · Refund...	-64.20	111,878.46
General Journal	09/04/2018	7909	PSWID	Cust #70842 F...	-SPLIT-	64.20	111,942.66
General Journal	09/04/2018	7910	PSWID	Route 1 Late ...	-SPLIT-	387.47	112,330.13
Deposit	09/04/2018	1	Customer Payment D...	B99 08/30/2018	10000 · Operati...	-115.57	112,214.56
Deposit	09/04/2018	3	Customer Payment D...	B99 08/31/2018	10000 · Operati...	-202.33	112,012.23
Deposit	09/04/2018	2802	Customer Payment D...	Cust #72347 ...	10000 · Operati...	-200.00	111,812.23
Deposit	09/04/2018	182	Customer Payment D...	BO1	10000 · Operati...	-10,594.38	101,217.85
Deposit	09/04/2018		Customer Payment D...	EFT	10000 · Operati...	-323.50	100,894.35
Deposit	09/04/2018		Customer Payment D...	BC	10000 · Operati...	-1,373.44	99,520.91
Deposit	09/04/2018		Customer Payment D...	BC	10000 · Operati...	-386.16	99,134.75
Deposit	09/04/2018		Customer Payment D...	BC	10000 · Operati...	-53.45	99,081.30
Deposit	09/04/2018		Customer Payment D...	BC	10000 · Operati...	-152.66	98,928.64
General Journal	09/05/2018	7911	PSWID	Cust #72341,7...	-SPLIT-	400.00	99,328.64
General Journal	09/05/2018	7912	PSWID	Cust #71977 F...	24101 · Refund...	-47.16	99,281.48
General Journal	09/05/2018	7913	PSWID	Cust #71977 F...	-SPLIT-	47.16	99,328.64
Deposit	09/05/2018	16	Customer Payment D...	BO1	10000 · Operati...	-1,064.69	98,263.95
Deposit	09/05/2018		Customer Payment D...	EFT	10000 · Operati...	-299.29	97,964.66
Deposit	09/05/2018		Customer Payment D...	BC	10000 · Operati...	-6,047.46	91,917.20
General Journal	09/06/2018	7914	PSWID	Billings Rt #1 ...	-SPLIT-	59,065.34	150,982.54
Deposit	09/06/2018		Customer Payment D...	EFT	10000 · Operati...	-582.05	150,400.49
Deposit	09/06/2018		Customer Payment D...	EFT	10000 · Operati...	-1,600.17	148,800.32
Deposit	09/06/2018		Customer Payment D...	EFT	10000 · Operati...	-601.41	148,198.91
Deposit	09/06/2018		Customer Payment D...	EFT	10000 · Operati...	-271.53	147,927.38
Deposit	09/06/2018		Customer Payment D...	EFT	10000 · Operati...	-14,967.44	132,959.94
Deposit	09/06/2018		Customer Payment D...	BC	10000 · Operati...	-463.22	132,496.72
General Journal	09/07/2018	7915	PSWID	Cust #72343,7...	-SPLIT-	600.00	133,096.72
General Journal	09/07/2018	7916	PSWID	Cust #72163 F...	24101 · Refund...	-95.25	133,001.47
General Journal	09/07/2018	7917	PSWID	Cust #72163 F...	-SPLIT-	95.25	133,096.72
General Journal	09/07/2018	7918	PSWID	Cust #72347 ...	-SPLIT-	200.00	133,296.72
Deposit	09/07/2018		Customer Payment D...	Cust #72338 ...	10000 · Operati...	-200.00	133,096.72
Deposit	09/07/2018	2	Customer Payment D...	B99 09/4/2018	10000 · Operati...	-108.99	132,987.73
Deposit	09/07/2018	2	Customer Payment D...	B99 09/5/2018	10000 · Operati...	-208.31	132,779.42
Deposit	09/07/2018	3	Customer Payment D...	B99 09/06/2018	10000 · Operati...	-193.39	132,586.03
Deposit	09/07/2018	129	Customer Payment D...	BO1	10000 · Operati...	-7,505.94	125,080.09
Deposit	09/07/2018		Customer Payment D...	EFT	10000 · Operati...	-609.41	124,470.68
Deposit	09/07/2018		Customer Payment D...	BC	10000 · Operati...	-827.15	123,643.53
General Journal	09/10/2018	7919	PSWID	Cust #72338 ...	-SPLIT-	200.00	123,843.53
Deposit	09/10/2018	236	Customer Payment D...	BO1	10000 · Operati...	-15,034.40	108,809.13
Deposit	09/10/2018		Customer Payment D...	EFT	10000 · Operati...	-1,048.90	107,760.23
Deposit	09/10/2018		Customer Payment D...	BC	10000 · Operati...	-500.48	107,259.75
General Journal	09/11/2018	7920	PSWID	Cust #10002 F...	24101 · Refund...	-35.91	107,223.84
General Journal	09/11/2018	7921	PSWID	Cust #10002 F...	-SPLIT-	35.91	107,259.75
Check	09/11/2018	6255	Timm Hartman	Cust #71601 ...	10000 · Operati...	30.07	107,289.82
General Journal	09/11/2018	7922	PSWID	Cust #72306 F...	24101 · Refund...	-45.42	107,244.40

Pine-Strawberry Water Improvement District
Balance Sheet
 As of September 30, 2018

Sep 30, 18

ASSETS

Current Assets

Checking/Savings

10015 · WIFA Reserve Acct	75,000.00
10014 · WIFA Operations Acct	97,016.84
10011 · Compass-MM-Reserve Funds Acct	250,000.00
10010 · Impact Fee Account-Compass	50,056.98
10000 · Operation/Cust Rev Acct-Compass	944,802.02
10001 · Gila County Warrant Acct Chase	41,366.33
10003 · Restricted Cust. Sec Dep-Compas	209,255.12
10005 · Petty Cash	200.00
10006 · Cash Drawer	200.00

Total Checking/Savings 1,667,897.29

Accounts Receivable

12007 · Allowance for Bad Debt	-8,788.66
12001 · Accounts Receivable-All	
12009 · Employee PR Advance	600.00
12008 · Property Taxes Receivable	12,951.54
12006 · Accts Receivable-PSWID	103,279.64
12005 · Unbilled Water Fees	71,359.23

Total 12001 · Accounts Receivable-All 188,190.41

Total Accounts Receivable 179,401.75

Total Current Assets 1,847,299.04

Fixed Assets

17000A · Accum Deprec-WIFA Projects

17001A · Distribution & Mains-Acc Dep -1,637.82

Total 17000A · Accum Deprec-WIFA Projects -1,637.82

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	-47,302.84
13008A · BUI-Tanks-Accumulated Deprec	-305,713.93
13005A · BUI-Booster Pumps-Accum Depr	-90,905.49
13012A · BUI-Distribution Piping-Accum D	-683,983.44
13009A · BUI-Wells & Pumps-Accum Depr	-241,695.14
13007A · BUI-Monitoring & PressuAccum De	-74,667.77

Total 13000IA · Infrastructure -1,444,268.61

13000AB · Bldgs

13010A · Bldgs/Accumulated Depreciation -60,614.73

Total 13000AB · Bldgs -60,614.73

Total 13000A · Acquired BUI Assets Accum Depr -1,504,883.34

1500A · Accum Deprectn-Assets aft 9-09

15000AI · Infrastructure

15005A · Booster Pumps & Bldgs-Acc Depr	-149,565.27
15007A · Monitor & Pressure Sys-Acc Depr	-4,718.44
15008A · Storage Tanks-Acc Depr	-35,355.10
15009A · Wells & Pump Equip-Acc Depr	-316,391.60
15012A · Distribution Piping-Acc Depr	-113,734.91
15016A · Roads & Landscaping-Acc Depr	-49,291.67
15018A · Meters & Connections-Acc Depr	-85,982.61
15020A · Generators-Acc Depr	-158,829.23

Pine-Strawberry Water Improvement District
Balance Sheet
 As of September 30, 2018

	Sep 30, 18
Total 15000AI · Infrastructure	-913,868.83
15000VA · Vehicles/Furniture & Equipment	
15004A · Computers Hard & Soft-Acc Depr	-61,128.86
15014A · Field Equipment-Acc Depr	-63,763.38
15015A · Vehicles & Equipmt-Acc Depr	-46,418.12
Total 15000VA · Vehicles/Furniture & Equipment	-171,310.36
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	-1,104,734.39
15000 · Fixd Assets-Acqrd After 9-30-09	
15000I · Infrastructure	
15005 · Booster Pumps & Bldgs	233,476.78
15007 · Monitoring Sysms & 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	315,310.52
Canyon Tank 1 Replacement	1,080.00

Pine-Strawberry Water Improvement District
Balance Sheet
 As of September 30, 2018

	Sep 30, 18
Total TANK PROJECTS	316,390.52
BOOSTER STATION PROJECTS	
Pine Ranch 2 Booster Station	660.00
Total BOOSTER STATION PROJECTS	660.00
WIFA AERIAL EXPENSES	40,000.00
WATERLINE REPLACEMENT PROJECTS	
Tall Pines	720.00
Str Knolls 2/Str Ranch 2	254,234.06
Cool Pines	28,560.00
Pine Haven Waterline	6,825.87
Rim Vista Waterline	6,825.87
Pine Creek Road Easement	145,242.04
Whispering Pines Road	6,612.00
Total WATERLINE REPLACEMENT PROJECTS	449,019.84
WIFA PROGRAM MANAGEMENT	
Program Management Fees	26,334.18
WIFA Program Mgmt Expenses	5,827.65
Total WIFA PROGRAM MANAGEMENT	32,161.83
Total 13202 · WIFA CIP	838,232.19
13201 · CIP FY2018	
WIFA- TAG	35,349.50
Total 13201 · CIP FY2018	35,349.50
Total 13200 · Assets To Be Capitalized-WIP	873,581.69
Total Fixed Assets	4,647,090.29
Other Assets	
14005A · Ammortization of Goodwill	-290,810.76
14005 · Acq Costs - Excess-goodwill	1,257,552.00
14001 · Security Dep Admin Bldg Lease	699.60
14004 · Prepaid Expenses	20,794.52
Total Other Assets	988,235.36
TOTAL ASSETS	7,482,624.69
<hr/>	
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	371,752.89
Total Accounts Payable	371,752.89
Other Current Liabilities	
24001 · Compensated PTO	16,733.97
25503 · Interest Payable	51,417.51
24000 · Accrued Payroll	18,481.30
24101 · Refundable Customer Deposits	209,399.89
25500 · Sales Tax Payable	12,997.62
Total Other Current Liabilities	309,030.29
Total Current Liabilities	680,783.18
Long Term Liabilities	
25005 · WIFA Note Payable	283,696.29
25004 · Compass Bank Refinance of Loan	5,228,664.00
Total Long Term Liabilities	5,512,360.29

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Accrual Basis

Pine-Strawberry Water Improvement District
Balance Sheet
As of September 30, 2018

	Sep 30, 18
Total Liabilities	6,193,143.47
Equity	
32001 Prior Period Restatement	-667,774.43
32000 - Revenues over Expenses 6/30/18	1,816,569.58
Net Income	140,686.07
Total Equity	1,289,481.22
TOTAL LIABILITIES & EQUITY	7,482,624.69

Pine-Strawberry Water Improvement District
Profit & Loss YTD
 September 2018

	Sep 18	Jul - Sep 18
Ordinary Income/Expense		
Income		
50000 · Revenues		
50200A · Other Water Fees		
50208 · Meter Re-Installation	0.00	150.00
50207 · Reconnection Fee	0.00	100.00
50205 · Re-Establishment	0.00	1,007.50
50203 · Meter Installation	0.00	4,900.00
50202 · Establishment Fee-Water	1,050.00	3,850.00
50209 · Impact Fee Income	0.00	8,000.00
Total 50200A · Other Water Fees	1,050.00	18,007.50
50100 · Miscellaneous Fees		
50101 · Late Fees	1,256.21	3,885.02
50102 · NSF Checks	30.00	240.00
Total 50100 · Miscellaneous Fees	1,286.21	4,125.02
50300 · Property Tax Levy	28,131.53	31,458.75
50200 · Water Fees		
50201D · Excess Gallon Fees Tier 4	13,019.25	55,888.32
50201C · Excess Gallon Fees Tier 3	7,050.08	29,382.40
50201B · Excess Gallon Fees Tier 2	5,943.97	22,848.48
50201A · Excess Gallon Fees-Tier 1	7,397.15	23,803.94
50201 · Water Base Fees	195,025.46	392,409.24
Total 50200 · Water Fees	228,435.91	524,332.38
Total 50000 · Revenues	258,903.65	577,923.65
Total Income	258,903.65	577,923.65
Expense		
60000 · ADMINISTRATION		
60039 · Other Admin Expenses		
60032 · Advertisements/Website Expenses		
03 · Website Maintenance	1,710.00	1,710.00
02 · Public Notices	0.00	547.26
01 · Election Expenses	0.00	177.66
Total 60032 · Advertisements/Website Expenses	1,710.00	2,434.92
60031 · Mailings-Customer Billings	973.35	4,921.93
60027 · Travel Reimbursements - Adm.	75.76	215.83
60025 · Supplies / Printing - Adm.	826.92	1,528.53
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)	0.00	128.99
60014 · Insurance General	919.06	2,757.18
60011 · Bank Charges	868.53	2,484.95
Total 60039 · Other Admin Expenses	5,373.62	14,522.33
60038 · Outside Source Fees		
60010 · Sage-EFT Fees	651.80	2,297.41
60009 · Merchant Credit Card Fees	652.09	2,537.80
60008 · Invoice Cloud Fees	1,210.80	3,743.60
Total 60038 · Outside Source Fees	2,514.69	8,578.81
60037 · Administrative Office Expenses		
60019 · Equipment Rental-Adm	214.91	644.73
60023 · Computer/Software/IT Expenses	1,627.37	5,884.11
60016 · Telephone/Ans. Serv./ Internet		
60016A · 60016A DM Cell Phone	101.74	203.48

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Accrual Basis

Pine-Strawberry Water Improvement District
Profit & Loss YTD
September 2018

	Sep 18	Jul - Sep 18
60016 · Telephone/Ans. Serv./ Internet - Other	741.65	3,092.93
Total 60016 · Telephone/Ans. Serv./ Internet	843.39	3,296.41
60017 · Janitorial/Trash & Security bldg	174.00	538.30
60013 · Electric, Propane & Water- Adm.	296.84	955.81
60012 · Building Lease	1,200.00	3,600.00
Total 60037 · Administrative Office Expenses	4,356.51	14,919.36
6000-B · 6000-B-Admin Employer Burden		
600-9H · PSWID Retirement Burden Admin	406.30	1,076.44
600-9G · Payroll Processing Fees/ADP	268.28	1,015.54
600-9F · Employer Insurances Burden	1,976.56	5,756.10
600-9E · PSWID-Workmens Comp Insurance	136.25	408.75
600-9B · PSWID-Employment Taxes-Med	192.21	570.66
600-9A · PSWID-Employment Taxes-SS	821.83	2,440.08
6000-B · 6000-B-Admin Employer Burden - Other	0.00	0.00
Total 6000-B · 6000-B-Admin Employer Burden	3,801.43	11,267.57
6000-A · Administrative Labor		
600-10 · Administrative OT Expense	80.36	80.36
600-7 · Accountant	4,800.00	9,815.00
600-6 · CS Representative	3,432.00	7,558.52
600-1 · District Manager	12,403.86	26,580.05
Total 6000-A · Administrative Labor	20,716.22	44,033.93
60030 · Depreciation Expense-Admin		
60030A · Ammortized Deferred Acq Charges	2,619.92	7,859.76
60030 · Depreciation Expense-Admin - Other	145.61	436.84
Total 60030 · Depreciation Expense-Admin	2,765.53	8,296.60
Total 60000 · ADMINISTRATION	39,528.00	101,618.60
70000 · BOARD OF DIRECTORS		
70012 · Website-Updates & Postings	37.78	113.34
70001 · Accountant Fees-Audit	2,000.00	16,800.00
70003 · Ins. Public Officials Liability	368.83	1,106.49
70004 · Legal Fees - B of D		
70004L · Litigation Expenses	1,755.00	7,627.50
70004 · Legal Fees - B of D - Other	3,285.00	9,585.00
Total 70004 · Legal Fees - B of D	5,040.00	17,212.50
70005 · Public Communications & Ads Run	19.95	59.85
Total 70000 · BOARD OF DIRECTORS	7,466.56	35,292.18
80000 · OPERATIONS		
80040 · Field Expenses		
80008 · Equipment Rental-Field	202.77	1,787.30
80007 · Storage Unit	50.00	150.00
80041 · Tools & Misc Expenses	494.13	5,381.42
Total 80040 · Field Expenses	746.90	7,318.72
80038 · Existing Sites Wells/Pumps/Tank		
80026 · Shipping Expense	89.15	472.48
80030 · Propane-Well Sites	0.00	376.46
80014 · Water Share Agreeemts	3,301.40	10,686.55
80017 · Asphalt-Landscape Repairs	2,698.02	5,996.43
80018 · Testing Lab/Regulatory Fees H2O	384.00	2,373.85
80010 · Outside Services		
80011 · Blue Stake Service Water	46.09	138.27
80010-P · Plumber Service	0.00	432.95
80010CO · Contract Operator	625.00	2,625.00
80010-G · Maintenance Connection	913.67	2,741.01

Pine-Strawberry Water Improvement District
Profit & Loss YTD
September 2018

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Accrual Basis

	Sep 18	Jul - Sep 18
80010F · Tank Level Monitoring	64.00	396.00
80010B · Survey Costs	4,579.00	4,579.00
80010A · Regulatory Fees/Permits	0.00	100.00
Total 80010 · Outside Services	6,227.76	11,012.23
80015 · Chemicals/Supplies Water	561.00	1,960.01
80013 · Telephones-Tank Levels/Pumps	394.63	1,183.89
80012 · Electricity Wells & Water Share		
80012B · Electric-Existing Well Sites	6,438.33	20,959.54
80012A · Electric Water Shares	2,068.33	6,081.06
Total 80012 · Electricity Wells & Water Share	8,506.66	27,040.60
80038 · Existing Sites Wells/Pumps/Tank - Other	1,723.70	1,723.70
Total 80038 · Existing Sites Wells/Pumps/Tank	23,886.32	62,826.20
80037 · Field Office Expenses		
80039 · Certification/Related Expenses	0.00	120.00
80031 · Mileage/Meals/Boots	0.00	79.13
80029 · Cell Phones & Communications	813.78	1,627.88
80005 · Janitorial/Trash - Field Office	202.30	606.90
80004 · Supplies Field Office	105.04	270.51
80002 · Water -Field Office	64.35	192.94
80001 · Phone/Electric -Field Office	468.04	1,767.44
80037 · Field Office Expenses - Other	53.71	53.71
Total 80037 · Field Office Expenses	1,707.22	4,718.51
80036 · Field Vehicle & Equipmt Costs		
80024 · Autos & Eqpt-Insurance Fees	789.28	2,258.26
80023 · Autos & Eqpt-License Fees	12.00	152.18
80022 · Autos & Eqpt-Maintain & Repair	3,511.97	7,843.15
80020 · Autos & Eqpt-Fuel Expense	1,656.88	4,979.07
Total 80036 · Field Vehicle & Equipmt Costs	5,970.13	15,232.66
80035 · Parts Water Structures		
80016 · Parts Existing Infrastructure		
80016W · Water Share Improvements	11.93	11.93
80016 · Parts Existing Infrastructure - Other	3,418.81	11,598.88
Total 80016 · Parts Existing Infrastructure	3,430.74	11,610.81
Total 80035 · Parts Water Structures	3,430.74	11,610.81
8000-P · Field Employer Burden		
800-9H · PSWID Retirement Burden-Field	85.54	460.61
800-9G · Child Support Payment	0.00	0.00
800-9F · Employer Insurance Burden	4,873.43	15,159.11
800-9E · PSWID-Workmens Comp Insurance	893.13	2,679.39
800-9D · PSWID-Employment Taxes-SUTA	979.92	2,203.83
800-9C · PSWID-Employment Taxes-FUTA	46.08	103.64
800-9B · PSWID-Employment Taxes-MED	349.29	1,038.44
800-9A · PSWID-Employment Taxes-SS	1,493.54	4,440.37
8000-P · Field Employer Burden - Other	0.00	0.00
Total 8000-P · Field Employer Burden	8,720.93	26,085.39
8000-O · Field Labor		
800-12 · Utility Worker 12	2,887.50	2,887.50
800-11 · Utility Worker 11	4,810.00	8,010.00
800-9 · Utility Worker 9	4,097.00	8,759.85
800-2 · Utility Worker 2	4,320.00	6,966.00
800-10 · Field OT Expense	6,473.19	16,125.40
800-4 · Utility Worker 4	4,410.88	9,699.16
800-3 · Utility Worker 3	4,338.00	9,101.42
800-1 · Utility Worker 1	0.00	5,605.14

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Accrual Basis

Pine-Strawberry Water Improvement District
Profit & Loss YTD
September 2018

	Sep 18	Jul - Sep 18
800-5 · Field Service Lead 5	5,880.00	12,872.85
Total 8000-O · Field Labor	37,216.57	80,027.32
80021 · Depreciation Expense	28,904.44	86,711.15
Total 80000 · OPERATIONS	110,583.25	294,530.76
Total Expense	157,577.81	431,441.54
Net Ordinary Income	101,325.84	146,482.11
Other Income/Expense		
Other Income		
50400 · Other Income		
50407 · Rebates	0.00	1,500.00
50406 · WIFA Grant Funds	0.00	43,296.79
50401 · Accounting Credit	123.91	377.18
50403 · Interest	49.65	447.50
Total 50400 · Other Income	173.56	45,621.47
Total Other Income	173.56	45,621.47
Other Expense		
10101 · Other Expense		
10106 · Interest & Finance Charges	14,177.33	51,417.51
Total 10101 · Other Expense	14,177.33	51,417.51
Total Other Expense	14,177.33	51,417.51
Net Other Income	-14,003.77	-5,796.04
Net Income	87,322.07	140,686.07