

# **Pine-Strawberry Water Improvement District**

## **Treasurer's Report**

**For**

**December 20, 2018 Board Meeting**

The following reports are provided with financial information through November 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 Commitment 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 (4 Pages)**

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

| <b>ASSETS</b>                                              | <b>11/30/2017</b>     | <b>11/30/2018</b>     |
|------------------------------------------------------------|-----------------------|-----------------------|
| <b>Current Assets</b>                                      |                       |                       |
| Cash in Bank - BBVA Compass Revenue Fund (Operations)      | \$635,831.59          | \$749,422.13          |
| Cash in Bank - BBVA Compass Restricted Customer Deposits   | 193,014.43            | 214,040.77            |
| Cash in Bank - BBVA Compass Impact Fee Account             | 36,056.98             | 54,056.98             |
| Cash in Bank - BBVA Compass Maintenance Reserve Fund       | 250,000.00            | 250,000.00            |
| Cash in Bank - Chase Bank Gila County Warrant Account      | 78,894.07             | 434,597.74            |
| Cash in Bank - BBVA WIFA Operations                        | 0.00                  | 38,812.64             |
| Cash in Bank - BBVA WIFA Reserve Fund                      | 0.00                  | 100,970.36            |
| Petty Cash and Cash Drawer                                 | 600.00                | 400.00                |
| <b>Total Checking and Cash</b>                             | <b>\$1,194,397.07</b> | <b>\$1,842,300.62</b> |
| <br><b>Accounts Receivable</b>                             |                       |                       |
| Accounts Receivable - PSWID - Less Allowance for Bad Debts | \$135,364.99          | 98,734.71             |
| Property Tax Receivable-Gila County                        | 8,780.04              | 11,249.23             |
| Unbilled Water Fees                                        | 0.00                  | 0.00                  |
| Employee Payroll Advance                                   | 0.00                  | 100.00                |
| <b>Total Accounts Receivable</b>                           | <b>144,145.03</b>     | <b>110,083.94</b>     |
| <br><b>Total Current Assets</b>                            | <b>\$1,338,542.10</b> | <b>\$1,952,384.56</b> |
| <br><b>Fixed Assets</b>                                    |                       |                       |
| 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            | 3,708,337.51          | 4,105,964.66          |
| Infrastructure, WIFA Infrastructure Projects               | 0.00                  | 196,536.90            |
| Less: Accumulated Depreciation - WIFA Projects             | 0.00                  | -2,729.70             |
| Less: Accumulated Depreciation                             | -2,356,290.94         | -2,666,625.95         |
|                                                            | \$3,467,630.34        | \$3,748,729.68        |
| Construction in Progress - District                        | 152,935.68            | 35,349.50             |
| Construction in Progress - WIFA                            | 0.00                  | 1,445,463.40          |
| <b>Total Fixed Assets</b>                                  | <b>\$3,708,222.77</b> | <b>\$5,306,895.58</b> |
| <br><b>Other Assets</b>                                    |                       |                       |
| Acquired Costs - Excess Goodwill-Net of Amortization       | \$992,940.40          | \$961,501.40          |
| Nexus Grant Receivable                                     | 0.00                  | 0.00                  |
| Prepaid Contract Services and Expenses                     | 40,321.88             | 14,204.39             |
| Security Deposit - Admin Building Lease                    | 699.60                | 699.60                |
| <b>Total Other Assets</b>                                  | <b>\$1,033,961.88</b> | <b>\$976,405.39</b>   |
| <br><b>TOTAL ASSETS</b>                                    | <b>\$6,080,726.75</b> | <b>\$8,235,685.53</b> |
| <br><b>LIABILITIES AND EQUITY</b>                          |                       |                       |
| <b>Current Liabilities</b>                                 |                       |                       |
| Accounts Payable                                           | \$27,642.65           | \$512,593.72          |
| Accrued Payroll                                            | 0.00                  | 0.00                  |
| Compensated PTO                                            | 0.00                  | 16,733.97             |
| Credit Card Payable                                        | 475.00                | 1,629.45              |
| Sales Tax Payable                                          | 12,172.95             | 12,624.37             |
| Refundable Customer Deposits                               | 192,997.21            | 214,040.77            |
| Accrued Interest                                           | 38,302.46             | 36,879.26             |
| <b>Total Current Liabilities</b>                           | <b>\$271,590.27</b>   | <b>\$794,501.54</b>   |
| <br><b>Long Term Liabilities</b>                           |                       |                       |
| BBVA Compass Bank                                          | \$5,669,215.00        | \$5,047,415.00        |
| WIFA Note Payable                                          | 0.00                  | 796,756.45            |
| <b>Total Notes Payable</b>                                 | <b>5,669,215.00</b>   | <b>5,844,171.45</b>   |
| <br><b>TOTAL LIABILITIES</b>                               | <b>\$5,940,805.27</b> | <b>\$6,638,672.99</b> |
| <br><b>EQUITY</b>                                          |                       |                       |
| Prior Period Restatement                                   | (667,774.43)          | (667,774.43)          |
| Revenues over Expenses 6/30/17 & 6/30/18                   | 534,757.72            | 1,816,569.58          |
| Net Income                                                 | 272,938.19            | 448,217.39            |
| <b>TOTAL EQUITY</b>                                        | <b>139,921.48</b>     | <b>1,597,012.54</b>   |
| <br><b>TOTAL LIABILITIES &amp; EQUITY</b>                  | <b>\$6,080,726.75</b> | <b>\$8,235,685.53</b> |

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

| INCOME                                      | 11/30/2017            | 11/30/2018            | Notes |
|---------------------------------------------|-----------------------|-----------------------|-------|
| Revenues                                    |                       |                       |       |
| Water Fees                                  | \$819,654.05          | \$778,499.71          |       |
| Property Tax Levy                           | 398,289.73            | 422,695.67            |       |
| Other Water Fees                            | 19,870.00             | 27,207.50             |       |
| Miscellaneous Fees                          | 6,829.74              | 7,277.79              |       |
| <b>TOTAL REVENUE</b>                        | <b>\$1,244,643.52</b> | <b>\$1,235,680.67</b> |       |
| EXPENSES                                    |                       |                       |       |
| Administrative Labor                        | \$85,592.35           | \$76,548.35           |       |
| Administrative Labor Burden                 | 7,491.22              | 21,373.46             |       |
| Administrative Office Expenses              | 23,918.79             | 32,555.98             |       |
| Outside Source Fees                         | 23,738.29             | 14,049.62             |       |
| Other Administrative Expenses               | 23,941.05             | 26,154.39             |       |
| <b>ADMINISTRATIVE EXPENSES</b>              | <b>\$164,681.70</b>   | <b>\$170,681.80</b>   |       |
| Board of Directors Expense                  | 63,946.77             | \$44,655.40           | 1     |
| Depreciation & Amortization- Administrative | 13,507.45             | 13,827.66             |       |
| <b>TOTAL ADMINISTRATIVE EXPENSES</b>        | <b>\$242,135.92</b>   | <b>\$229,164.86</b>   |       |
| OPERATIONS EXPENSES                         |                       |                       |       |
| Contract Services - Field                   | \$391,703.76          | \$0.00                |       |
| Outside Services                            | 14,447.89             | 24,698.29             |       |
| Field Labor                                 | 4,200.00              | 129,752.22            |       |
| Field Labor Burden                          | 503.18                | 43,539.67             |       |
| Existing Sites Wells & Pumps                | 80,145.56             | 86,868.63             |       |
| Field Office Expenses                       | 5,599.79              | 10,431.94             |       |
| Field Tools & Supplies                      | 0.00                  | 15,641.16             |       |
| Field Vehicle & Equipment                   | 6,158.77              | 25,364.55             |       |
| Parts Water Structures                      | 13,147.90             | 35,473.40             |       |
| <b>OPERATIONS EXPENSES</b>                  | <b>\$515,906.85</b>   | <b>\$371,769.86</b>   |       |
| Depreciation                                | 117,937.47            | 144,520.03            |       |
| <b>TOTAL OPERATIONS EXPENSES</b>            | <b>\$633,844.32</b>   | <b>\$516,289.89</b>   |       |
| <b>TOTAL EXPENSES</b>                       | <b>\$875,980.24</b>   | <b>\$745,454.75</b>   |       |
| <b>NET INCOME</b>                           | <b>\$368,663.28</b>   | <b>\$490,225.92</b>   |       |
| OTHER INCOME/EXPENSE                        |                       |                       |       |
| Other Income - WIFA Grant                   | \$0.00                | \$43,296.79           |       |
| Other Income - APS Rebates                  | 0.00                  | 1,650.00              |       |
| Other Income - Accounting Credit            | 521.76                | 601.77                |       |
| Other Income - Interest                     | 265.20                | 739.68                |       |
| <b>TOTAL OTHER INCOME</b>                   | <b>\$786.96</b>       | <b>\$46,288.24</b>    |       |
| Other Expenses                              | \$422.36              | \$0.00                |       |
| Interest Charges                            | 96,089.69             | 88,296.77             |       |
| <b>TOTAL OTHER EXPENSES</b>                 | <b>\$96,512.05</b>    | <b>\$88,296.77</b>    |       |
| <b>TOTAL OTHER INCOME &amp; EXPENSE</b>     | <b>-\$95,725.09</b>   | <b>-\$42,008.53</b>   |       |
| <b>NET INCOME</b>                           | <b>\$272,938.19</b>   | <b>\$448,217.39</b>   |       |

1. C/Y Board of Directors includes Audit of \$18,200, Legal Fees of \$13,837.50, Litigation Legal Fees of \$10,485.50 and BOD Insurance.

# Pine-Strawberry Water Improvement District

Cash Position as of November 30, 2018 - Based on the Budget Report

|                      | Monthly Cash<br><u>In</u> | Monthly<br>Cash <u>Out</u> | Monthly <u>Net</u> | Budget Net Cash<br>Position @ <u>Month-<br/>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                                           |       |
| October              | \$700,366                 | \$628,338                  | \$72,028           | \$681,810                                           |       |
| November             | \$493,867                 | \$613,801                  | (\$119,934)        | \$561,876                                           | 1     |
| December             |                           |                            |                    |                                                     |       |
| January              |                           |                            |                    |                                                     |       |
| February             |                           |                            |                    |                                                     |       |
| March                |                           |                            |                    |                                                     |       |
| April                |                           |                            |                    |                                                     |       |
| May                  |                           |                            |                    |                                                     |       |
| June                 |                           |                            |                    |                                                     |       |
| <b>YTD 2018/2019</b> | <b>\$2,887,407</b>        | <b>\$2,325,531</b>         | <b>\$561,876</b>   | <b>\$1,025,103</b>                                  |       |

## Bank Account Presentation

| Reconciled Statement Balances    | Beginning             | Ending                |   |
|----------------------------------|-----------------------|-----------------------|---|
| CB-Revenue Fund(Operations)      | \$755,615.24          | \$749,422.13          |   |
| CB-WIFA Operations               | \$49,797.09           | \$38,812.64           |   |
| Chase Bank - Warrant Account     | \$379,651.49          | \$434,597.74          |   |
| Compass Bank - Impact Fees       | \$52,056.98           | \$54,056.98           |   |
| Non-Restricted Account Balances  | \$1,237,120.80        | \$1,276,889.49        | 2 |
| CB-Maintenance Reserve Fund      | \$250,000.00          | \$250,000.00          |   |
| Compass Bank - Security Deposit  | \$211,383.37          | \$214,040.77          |   |
| CB - WIFA Reserve Account        | \$100,970.36          | \$100,970.36          |   |
| Restricted Account Balances      | \$562,353.73          | \$565,011.13          |   |
| <b>Total Reconciled Balances</b> | <b>\$1,799,474.53</b> | <b>\$1,841,900.62</b> |   |
| Bank Statement Balances          | Beginning             | Ending                |   |
| CB-Revenue Fund(Operations)      | \$777,577.20          | \$775,162.41          |   |
| CB-WIFA Operations               | \$65,505.84           | \$310,499.28          |   |
| Chase Bank - Warrant Account     | \$379,651.49          | \$434,597.74          |   |
| Compass Bank - Impact Fees       | \$52,056.98           | \$54,056.98           |   |
| Non-Restricted Account Balances  | \$1,274,791.51        | \$1,574,316.41        | 2 |
| CB-Maintenance Reserve Fund      | \$250,000.00          | \$250,000.00          |   |
| Compass Bank - Security Deposit  | \$211,855.64          | \$215,066.12          |   |
| CB - WIFA Reserve Account        | \$100,970.36          | \$100,970.36          |   |
| Restricted Account Balances      | \$562,826.00          | \$566,036.48          |   |
| <b>Total Statement Balances</b>  | <b>\$1,837,617.51</b> | <b>\$2,140,352.89</b> |   |

## 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 November 30, 2018

NOVEMBER 2018  
SH

**PINE-STRAWBERRY WATER IMPROVEMENT DISTRICT**

**Budget Report (ACCRUAL BASIS)**

| Revenue (Cash In)                                  | Approved    | Fiscal Year to Date Thru 11/30/2018 |               |             |                   |
|----------------------------------------------------|-------------|-------------------------------------|---------------|-------------|-------------------|
|                                                    | 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               |
| Deferred Debt Repayment Carry Forward              | \$200,000   | \$200,000                           | \$200,000     | \$200,000   | \$0               |
| SUBTOTAL: CARRY OVER                               | \$550,000   | \$752,362                           | \$752,362     | \$752,362   | \$0               |
| Property Tax Levies                                | \$768,532   | \$768,532                           | \$320,222     | \$423,435   | \$103,214         |
| Customer Sales                                     | \$2,075,625 | \$2,075,625                         | \$864,844     | \$778,500   | (\$86,344)        |
| Miscellaneous Revenues                             | \$75,000    | \$75,000                            | \$31,250      | \$34,485    | \$3,235           |
| WIFA Funding                                       | \$2,750,000 | \$2,750,000                         | \$1,145,833   | \$841,903   | (\$303,930)       |
| Potential Grants/Non-Revenue Funds                 | \$1,000,000 | \$797,638                           | \$0           | \$0         | \$0               |
| Sales Tax on Revenues                              | \$140,000   | \$140,000                           | \$58,333      | \$56,722    | (\$1,611)         |
| SUBTOTAL: CASH IN FLOWS                            | \$6,809,157 | \$6,606,795                         | \$2,420,481   | \$2,135,046 | (\$285,436)       |
| TOTAL REVENUE                                      | \$7,359,157 | \$7,359,157                         | \$3,172,843   | \$2,887,408 | (\$285,436)       |
|                                                    |             |                                     |               |             |                   |
| Expenses (Cash Out)                                |             |                                     |               |             |                   |
| Operations                                         | \$376,000   | \$376,000                           | \$156,667     | \$134,433   | (\$22,234)        |
| Field Labor & Burden                               | \$580,000   | \$580,000                           | \$241,667     | \$173,292   | (\$68,375)        |
| Admin                                              | \$550,000   | \$550,000                           | \$229,167     | \$170,682   | (\$58,485)        |
| Board (legal Fees and Advertising)                 | \$60,000    | \$60,000                            | \$25,000      | \$44,656    | \$19,656          |
| Capital project/Repair                             | \$215,357   | \$256,749                           | \$89,732      | (\$617)     | (\$90,349)        |
| Infrastructure Repairs                             | \$90,000    | \$90,000                            | \$37,500      | \$106,515   | \$69,015          |
| Equipment Replacement                              | \$200,000   | \$200,000                           | \$83,333      | \$61,860    | (\$21,473)        |
| WIFA Funding - Capital Projects                    | \$2,750,000 | \$2,750,000                         | \$1,145,833   | \$1,060,956 | (\$84,877)        |
| Additional Potential Grants/Non-Revenue Funds      | \$1,000,000 | \$797,638                           | \$0           | \$0         | \$0               |
| Debt Service/Loan-Compass Bank                     | \$450,000   | \$450,000                           | \$187,500     | \$216,063   | \$28,563          |
| Debt Service/Loan-Compass Bank-Addional Principal  | \$350,000   | \$400,000                           |               |             | \$0               |
| Debt Service/Loan-Loan Reserve WIFA                | \$0         | \$100,970                           | \$25,243      | \$50,970    | \$25,727          |
| Debt Service/Loan-WIFA Interest Only               | \$157,800   | \$157,800                           | \$65,750      | \$0         | (\$65,750)        |
| Deferred Debt Repayment Carry Forward              | \$190,000   | \$200,000                           | \$200,000     | \$250,000   | \$50,000          |
| Sales Tax on Revenues                              | \$140,000   | \$140,000                           | \$58,333      | \$56,722    | (\$1,611)         |
| SUBTOTAL: OPERATIONS & CAPITAL EXPENSES            | \$7,109,157 | \$7,109,157                         | \$2,545,725   | \$2,325,532 | (\$220,193)       |
| TOTAL CASH OUTFLOWS                                | \$7,109,157 | \$7,109,157                         | \$2,545,725   | \$2,325,532 | (\$220,193)       |
|                                                    |             |                                     |               |             |                   |
| 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                         | \$2,545,725   | \$2,575,532 | (\$220,193)       |
|                                                    |             |                                     |               |             |                   |
| Net Operating Surplus (Shortfall) as of 11/30/2018 |             |                                     |               |             | (\$65,243)        |
| Net Cash Position at Month End                     |             |                                     |               | \$561,876   |                   |

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

**PSWID FY 2018/19 Capital Projects Report**  
**Fiscal Year June 30, 2019 Thru November 30, 2018**

|                                                            | Approved FY19<br>CIP Program<br>Budget | CIP Program<br>Budget Changes | Revised 2019<br>CIP<br>Program Budget | PRIOR YEAR 18<br>WIP | Adjusted FY19<br>CIP Program<br>Budget | FY19 Costs<br>to Date | Current FY19<br>CIP<br>Commitment | Notes |
|------------------------------------------------------------|----------------------------------------|-------------------------------|---------------------------------------|----------------------|----------------------------------------|-----------------------|-----------------------------------|-------|
| WIFA Technical Assistance Grant                            | \$35,000.00                            | \$33,500.00                   | \$68,500.00                           | \$35,966.00          | \$32,534.00                            | -\$616.50             | \$9,590.00                        | 1     |
| Capital Projects Carryover to FY 18/19 (Uncommitted Funds) | \$302,362.00                           | -\$45,613.00                  | \$256,749.00                          | \$0.00               | \$256,749.00                           | \$0.00                | \$256,749.00                      | 2     |
| <b>FY 18/19 CAPITAL PROJECTS INCLUDING GRANTS</b>          | <b>\$337,362.00</b>                    | <b>-\$12,113.00</b>           | <b>\$325,249.00</b>                   | <b>\$35,966.00</b>   | <b>\$289,283.00</b>                    | <b>-\$616.50</b>      | <b>\$266,339.00</b>               |       |

1. All costs in 2018/2019 will be reimbursed by the WIFA TAG Grant
2. Budget change approved by the Board

WIFA FUNDING & COMMITMENT SCHEDULE  
November 30, 2018

| DATE                                          | DISBURSEMENT<br>REQUEST # | GRANT AMOUNT | LOAN AMOUNT  | TOTAL<br>FUNDING | DESIGN &<br>ENGINEERING | CONSTRUCTION | CONSTRUCTION MGMT | FINANCIAL<br>ADVISOR | PROJECT<br>OFFICER | TOTAL TO<br>DATE |
|-----------------------------------------------|---------------------------|--------------|--------------|------------------|-------------------------|--------------|-------------------|----------------------|--------------------|------------------|
| February 9, 2018                              |                           | 500,000.00   |              | 500,000.00       | 900,000.00              | 6,290,000.00 | 600,000.00        | 50,000.00            | 160,000.00         | 8,000,000.00     |
| February 21, 2018                             | 1                         | 55,871.07    |              | 55,871.07        | 55,871.07               | 0.00         | 0.00              |                      |                    | 55,871.07        |
| Balance Remaining                             |                           | 444,128.93   | 7,500,000.00 | 7,944,128.93     | 844,128.93              | 6,290,000.00 | 600,000.00        | 50,000.00            | 160,000.00         | 7,944,128.93     |
| April 10, 2018                                | 2                         | 114,294.63   | 0.00         | 114,294.63       | 14,864.85               | 90,195.16    | 9,234.62          |                      |                    | 114,294.63       |
| Balance Remaining                             |                           | 329,834.30   | 7,500,000.00 | 7,829,834.30     | 829,264.08              | 6,199,804.84 | 590,765.38        | 50,000.00            | 160,000.00         | 7,829,834.30     |
| May 14, 2018                                  | 3                         | 61,356.35    | 0.00         | 61,356.35        | 5,087.50                | 51,738.30    | 4,530.55          |                      |                    | 61,356.35        |
| Balance Remaining                             |                           | 268,477.95   | 7,500,000.00 | 7,768,477.95     | 824,176.58              | 6,148,066.54 | 586,234.83        | 50,000.00            | 160,000.00         | 7,768,477.95     |
| June 12, 2018                                 | 4                         | 225,181.16   | 0.00         | 225,181.16       | 61,057.55               | 160,021.60   | 4,102.01          |                      |                    | 225,181.16       |
| Balance Remaining                             |                           | 43,296.79    | 7,500,000.00 | 7,543,296.79     | 763,119.03              | 5,988,044.94 | 582,132.82        | 50,000.00            | 160,000.00         | 7,543,296.79     |
| Total Funds 6/18                              |                           | 456,703.21   |              |                  | 136,880.97              | 301,955.06   | 17,867.18         |                      |                    | 456,703.21       |
| Balance Forward<br>FYE 6/30/2018              |                           | 43,296.79    | 7,500,000.00 | 7,543,296.79     | 763,119.03              | 5,988,044.94 | 582,132.82        | 50,000.00            | 160,000.00         | 7,543,296.79     |
| July 15, 2018                                 | 5                         | 43,296.79    | 81,044.22    | 124,341.01       | 16,894.99               | 94,226.40    | 13,219.62         |                      |                    | 124,341.01       |
| Balance Remaining                             |                           | 0.00         | 7,418,955.78 | 7,418,955.78     | 746,224.04              | 5,893,818.54 | 568,913.20        | 50,000.00            | 160,000.00         | 7,418,955.78     |
| August 15, 2018                               | 6                         |              | 44,355.31    | 44,355.31        | 11,157.55               | 26,505.60    | 5,692.16          |                      |                    | 44,355.31        |
| Balance Remaining                             |                           | 0.00         | 7,374,600.47 | 7,374,600.47     | 735,066.49              | 5,867,312.94 | 562,221.04        | 50,000.00            | 160,000.00         | 7,374,600.47     |
| August 31, 2018                               | 7                         |              | 156,447.26   | 156,447.26       | 43,445.56               | 107,784.90   | 5,216.80          |                      |                    | 156,447.26       |
| Balance Remaining                             |                           | 0.00         | 7,218,153.21 | 7,218,153.21     | 691,620.93              | 5,759,528.04 | 557,004.24        | 50,000.00            | 160,000.00         | 7,218,153.21     |
| September 30, 2018                            | 8                         |              | 252,453.95   | 252,453.95       | 9,551.00                | 224,086.05   | 18,816.90         | -50,000.00           | -160,000.00        | 0.00             |
| Balance Remaining                             |                           | 0.00         | 6,965,699.26 | 6,965,699.26     | 682,069.93              | 5,745,441.99 | 538,187.34        | 0.00                 | 0.00               | 6,965,699.26     |
| October 31, 2018                              | 9                         |              | 262,455.71   | 262,455.71       | 7,476.59                | 241,717.85   | 13,261.27         |                      |                    | 262,455.71       |
| Balance Remaining                             |                           |              | 6,703,243.55 | 6,703,243.55     | 674,593.34              | 5,503,724.14 | 524,926.07        |                      |                    | 6,703,243.55     |
| November 30, 2018                             | 10                        |              | 346,243.85   | 346,243.85       | 9,256.25                | 320,049.90   | 16,937.70         |                      |                    | 346,243.85       |
| Balance Remaining                             |                           |              | 6,356,999.70 | 6,356,999.70     | 665,337.09              | 5,183,674.24 | 507,988.37        |                      |                    | 6,356,999.70     |
| Funding Budget F/Y 19                         |                           |              | 2,750,000.00 |                  |                         |              |                   |                      |                    |                  |
| Funding F/Y 2019 - Disbursement Requests 5-10 |                           |              | 1,143,000.30 |                  |                         |              |                   |                      |                    |                  |
| Balance Strawberry Knolls/Strawberry Ranch 2  |                           |              | 175,360.80   |                  |                         |              |                   |                      |                    |                  |
| Pinewood Haven/Rim Vista GPM Contract         |                           |              | 586,207.61   |                  |                         |              |                   |                      |                    |                  |
| Total Commitment F/Y 19                       |                           |              | 1,904,568.71 |                  |                         |              |                   |                      |                    |                  |
| Remaining F/Y 19 Funds Available              |                           |              | 845,431.29   |                  |                         |              |                   |                      |                    |                  |





| WIFA PSWID CIP Program FY18 thru FY22 |                                                                 |         |       |                        |                |                         |                    |                              |                    |                             |                            |                                    |
|---------------------------------------|-----------------------------------------------------------------|---------|-------|------------------------|----------------|-------------------------|--------------------|------------------------------|--------------------|-----------------------------|----------------------------|------------------------------------|
| Fiscal Year to Date Thru June 2019    |                                                                 |         |       |                        |                |                         |                    |                              |                    |                             |                            |                                    |
| Project #                             | PROJECT NAME                                                    | TYPE    | PHASE | CIP Budget Adjustments | CIP Budget     | Approved Budget Changes | CIP Revised Budget | Prior Year CIP Costs to Date | FY18 Costs to Date | Total Costs to Date FY 2018 | FY 18 CIP Remaining Budget | FY 22 CIP Remaining Funding Budget |
|                                       | PSWID CIP PROGRAM FY18 THRU FY22                                |         |       |                        |                |                         |                    |                              |                    |                             |                            |                                    |
|                                       | ELSI Program Management Fees                                    |         |       |                        |                |                         |                    |                              |                    |                             |                            |                                    |
| 920283-18-02                          | Synrgy Geomatics - Aerial Topography                            |         |       | \$375,750.00           | \$375,750.00   |                         | \$375,750.00       |                              | \$7,915.53         | \$7,915.53                  | \$367,834.47               | \$313,989.20                       |
| 920283-18-03                          | Circle Drive Waterline Replacement - Completed                  | Pipe    | 1     | \$40,000.00            | \$270,543.00   |                         | \$40,000.00        |                              | \$36,254.00        | \$36,254.00                 | \$3,746.00                 | \$0.00                             |
| 920283-18-04                          | Whispering Pines (Site 6')                                      | Pipe    | 2.1   | \$256,289.00           | \$141,062.00   |                         | \$256,289.00       |                              | \$170,766.48       | \$170,766.48                | \$85,522.52                | \$249,677.00                       |
| 920283-18-05                          | Pine Havenwood 4' Waterline Replacement                         | Pipe    | 2.1   | \$285,093.00           | \$305,546.00   |                         | \$285,093.00       |                              | \$17,453.00        | \$17,453.00                 | \$268,643.00               | \$294,020.71                       |
| 920283-18-06                          | Rim Vista 4' Waterline Replacement                              | Pipe    | 2.2   | \$305,546.00           | \$411,290.00   |                         | \$305,546.00       |                              | \$10,935.87        | \$10,935.87                 | \$294,604.13               | \$294,333.71                       |
| 920283-18-07                          | Cool Pines Est Pipe Upgrade Phase A/Water Tank Rd 100K          | Pipe    | 2.2   | \$343,640.00           | \$343,640.00   |                         | \$343,640.00       |                              | \$0.00             | \$0.00                      | \$343,640.00               | \$343,640.00                       |
| 920283-18-08                          | Strawberry Ranch 2 & Strawberry Knolls 2 - In Progress          | Pipe    | 2.2   | \$458,370.00           | \$458,370.00   |                         | \$458,370.00       |                              | \$16,971.14        | \$16,971.14                 | \$441,398.86               | \$441,398.86                       |
| 920283-18-09                          | Tall Pines Pipeline Upgrade Phases B&C (McClendon Effect)       | Pipe    | 3     | \$1,279,410.00         | \$1,279,410.00 |                         | \$1,279,410.00     |                              | \$0.00             | \$0.00                      | \$1,279,410.00             | \$1,279,410.00                     |
| 920283-18-10                          | Portal 3 PRV Replacement                                        | Pipe    | 3     | \$383,104.00           | \$383,104.00   |                         | \$383,104.00       |                              | \$0.00             | \$0.00                      | \$383,104.00               | \$383,104.00                       |
| 920283-18-11                          | Spurce Drive Waterline Replacement                              | Pipe    | 3     | \$115,500.00           | \$115,500.00   |                         | \$115,500.00       |                              | \$0.00             | \$0.00                      | \$115,500.00               | \$115,500.00                       |
| 920283-18-12                          | Strawberry Hollow Waterline Replacement                         | Pipe    | 3     | \$1,565,080.00         | \$1,565,080.00 |                         | \$1,565,080.00     |                              | \$0.00             | \$0.00                      | \$1,565,080.00             | \$1,565,080.00                     |
|                                       | Waterline Projects Total                                        |         |       | \$6.00                 | \$6,210,677.00 | \$17,643.80             | \$6,228,320.80     | \$35,770.42                  | \$267,966.25       | \$267,966.25                | \$5,955,343.58             | \$4,903,651.12                     |
| 920283-18-01                          | Strawberry View 1 Tank Replacement 20K - Completed              | Tank    | 1     | \$154,000.00           | \$154,000.00   |                         | \$154,000.00       |                              | \$312,669.45       | \$312,669.45                | \$54,703.20                | \$27,723.62                        |
| 920283-18-03                          | Canyon Tank 1 Replacement 100K                                  | Tank    | 2     | \$160,000.00           | \$160,000.00   |                         | \$160,000.00       |                              | \$0.00             | \$0.00                      | \$160,000.00               | \$158,920.00                       |
| 920283-18-04                          | Canyon Tank 2 Rehabilitation 100K                               | Tank    | 2     | \$110,000.00           | \$110,000.00   |                         | \$110,000.00       |                              | \$0.00             | \$0.00                      | \$110,000.00               | \$110,000.00                       |
| 920283-18-05                          | Brookview Terrace 100K                                          | Tank    | 2     | \$84,500.00            | \$84,500.00    |                         | \$84,500.00        |                              | \$0.00             | \$0.00                      | \$84,500.00                | \$84,500.00                        |
| 920283-18-16                          | Portal 2 100K                                                   | Tank    | 2     | \$91,650.00            | \$91,650.00    |                         | \$91,650.00        |                              | \$0.00             | \$0.00                      | \$91,650.00                | \$91,650.00                        |
| 920283-18-17                          | Water Tank Road 100K - Moved to Cool Pines Phase A              | Tank    | 2     | \$91,650.00            | \$91,650.00    |                         | \$91,650.00        |                              | \$0.00             | \$0.00                      | \$91,650.00                | \$91,650.00                        |
| 920283-18-18                          | Strawberry Creek Foothills 20K                                  | Tank    | 2     | \$91,650.00            | \$91,650.00    |                         | \$91,650.00        |                              | \$0.00             | \$0.00                      | \$91,650.00                | \$91,650.00                        |
|                                       | Tank Projects Total                                             |         |       | \$0.00                 | \$783,450.00   | \$97,120.10             | \$880,570.10       | \$30,100.05                  | \$257,966.25       | \$257,966.25                | \$593,533.20               | \$563,693.58                       |
| 920283-18-19                          | Brookview Terrace - Track A                                     | Booster | 1     | \$67,275.00            | \$67,275.00    |                         | \$67,275.00        |                              | \$0.00             | \$0.00                      | \$67,275.00                | \$67,275.00                        |
| 920283-18-20                          | Hardicrabble Mesa                                               | Booster | 1     | \$81,144.00            | \$81,144.00    |                         | \$81,144.00        |                              | \$0.00             | \$0.00                      | \$81,144.00                | \$81,144.00                        |
| 920283-18-21                          | Hwy 87 & Pine Creek                                             | Booster | 1     | \$67,275.00            | \$67,275.00    |                         | \$67,275.00        |                              | \$0.00             | \$0.00                      | \$67,275.00                | \$67,275.00                        |
| 920283-18-22                          | Pine Mtn Acres - Lot 7                                          | Booster | 1     | \$67,275.00            | \$67,275.00    |                         | \$67,275.00        |                              | \$0.00             | \$0.00                      | \$67,275.00                | \$67,275.00                        |
| 920283-18-23                          | Pine Ranch 2 - Lot 25                                           | Booster | 1     | \$81,144.00            | \$81,144.00    |                         | \$81,144.00        |                              | \$0.00             | \$0.00                      | \$81,144.00                | \$81,144.00                        |
| 920283-18-24                          | Pine Valley Homesites - Lot 109                                 | Booster | 1     | \$67,275.00            | \$67,275.00    |                         | \$67,275.00        |                              | \$0.00             | \$0.00                      | \$67,275.00                | \$67,275.00                        |
| 920283-18-25                          | Portal 2 - Lot 178                                              | Booster | 1     | \$81,144.00            | \$81,144.00    |                         | \$81,144.00        |                              | \$0.00             | \$0.00                      | \$81,144.00                | \$81,144.00                        |
| 920283-18-26                          | Portal 2 Common Area - Next to Lot 106                          | Booster | 1     | \$81,144.00            | \$81,144.00    |                         | \$81,144.00        |                              | \$0.00             | \$0.00                      | \$81,144.00                | \$81,144.00                        |
| 920283-18-27                          | Strawberry Hollow #3                                            | Booster | 1     | \$67,275.00            | \$67,275.00    |                         | \$67,275.00        |                              | \$0.00             | \$0.00                      | \$67,275.00                | \$67,275.00                        |
| 920283-18-28                          | Strawberry Knolls 2 - Lot 138                                   | Booster | 1     | \$67,275.00            | \$67,275.00    |                         | \$67,275.00        |                              | \$0.00             | \$0.00                      | \$67,275.00                | \$67,275.00                        |
| 920283-18-29                          | Strawberry Ranch 2 - Track D                                    | Booster | 1     | \$67,275.00            | \$67,275.00    |                         | \$67,275.00        |                              | \$0.00             | \$0.00                      | \$67,275.00                | \$67,275.00                        |
| 920283-18-30                          | Strawberry Ranch 5 - Track C                                    | Booster | 1     | \$81,144.00            | \$81,144.00    |                         | \$81,144.00        |                              | \$0.00             | \$0.00                      | \$81,144.00                | \$81,144.00                        |
| 920283-18-31                          | Strawberry View 1 - Lot 59 - Included in Tank Project           | Booster | 1     | \$81,144.00            | \$81,144.00    |                         | \$81,144.00        |                              | \$0.00             | \$0.00                      | \$81,144.00                | \$81,144.00                        |
|                                       | Magnolia Falls - Installed with Nexus Grant                     | VFD     | 1     | \$33,620.00            | \$33,620.00    |                         | \$33,620.00        |                              | \$0.00             | \$0.00                      | \$33,620.00                | \$33,620.00                        |
|                                       | Milk Ranch Well #2 - Installed with Nexus Grant                 | VFD     | 1     | \$33,620.00            | \$33,620.00    |                         | \$33,620.00        |                              | \$0.00             | \$0.00                      | \$33,620.00                | \$33,620.00                        |
|                                       | Pine Crest - Lot 25 - Installed with Nexus Grant                | VFD     | 1     | \$33,620.00            | \$33,620.00    |                         | \$33,620.00        |                              | \$0.00             | \$0.00                      | \$33,620.00                | \$33,620.00                        |
|                                       | Portal 3 - Lot 97 WSA - Installed with Nexus Grant              | VFD     | 1     | \$33,620.00            | \$33,620.00    |                         | \$33,620.00        |                              | \$0.00             | \$0.00                      | \$33,620.00                | \$33,620.00                        |
|                                       | Strawberry Hollow - Installed with Nexus Grant                  | VFD     | 1     | \$33,620.00            | \$33,620.00    |                         | \$33,620.00        |                              | \$0.00             | \$0.00                      | \$33,620.00                | \$33,620.00                        |
|                                       | Strawberry Hollow (Old PSWID SH) - Installed w/Nexus Grant      | VFD     | 1     | \$33,620.00            | \$33,620.00    |                         | \$33,620.00        |                              | \$0.00             | \$0.00                      | \$33,620.00                | \$33,620.00                        |
|                                       | Strawberry Hollow Intertie (New SH 3) - Installed w/Nexus Grant | VFD     | 1     | \$33,620.00            | \$33,620.00    |                         | \$33,620.00        |                              | \$0.00             | \$0.00                      | \$33,620.00                | \$33,620.00                        |
|                                       | Strawberry Ranch 5 - Track C - Already has VFD                  | VFD     | 1     | \$33,620.00            | \$33,620.00    |                         | \$33,620.00        |                              | \$0.00             | \$0.00                      | \$33,620.00                | \$33,620.00                        |
| 920283-18-32                          | Strawberry View 1 - Lot 59 - Included in Tank Project           | VFD     | 1     | \$33,620.00            | \$33,620.00    |                         | \$33,620.00        |                              | \$0.00             | \$0.00                      | \$33,620.00                | \$33,620.00                        |
| 920283-18-33                          | White Oaks Glen 1 - Parcel 76E (WSA)                            | VFD     | 1     | \$33,620.00            | \$33,620.00    |                         | \$33,620.00        |                              | \$0.00             | \$0.00                      | \$33,620.00                | \$33,620.00                        |
|                                       | White Oaks Glen 1 - Parcel 82 (WSA)                             | VFD     | 1     | \$33,620.00            | \$33,620.00    |                         | \$33,620.00        |                              | \$0.00             | \$0.00                      | \$33,620.00                | \$33,620.00                        |
|                                       | Total VFD-Booster Pump Projects                                 |         |       | \$0.00                 | \$1,394,884.00 | \$383,724.00            | \$1,011,160.00     | \$0.00                       | \$0.00             | \$0.00                      | \$1,011,160.00             | \$1,010,900.00                     |

| WIFA PSWID CIP Program FY18 thru FY22 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Fiscal Year to Date Thru June 2019    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**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               | 1.75        | 3k - 6k      | 6+k          | 0-3k               | 1.75         | 3k - 5k     | 5k - 10k    | 10k+         | 15.00        |             |                   |
| Total Gallon     | 10,448,038         |             | 11,503,967   | 17,484,117   | 12,703,730         | 41,696,814   | 8,533,936   | 9,717,131   | 10,742,017   | 34,768,914   |             |                   |
| Total \$\$       | \$18,284.07        | \$67,309.89 | \$132,346.59 | \$217,940.55 | \$18,284.07        | \$217,940.55 | \$49,438.12 | \$82,091.51 | \$136,737.06 | \$285,550.75 | \$67,610.20 |                   |
| <b>July</b>      |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| gallons          | 2,017,518          |             | 2,301,461    | 4,276,942    | 2,017,518          | 8,595,921    | 1,665,270   | 2,242,381   | 2,670,762    | 8,595,921    |             |                   |
| \$\$             | \$3,530.66         | \$16,110.23 | \$38,492.48  | \$58,133.36  | \$3,530.66         | \$58,133.36  | \$11,656.89 | \$22,423.81 | \$40,061.28  | \$77,672.64  | \$19,539.28 |                   |
| <b>August</b>    |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| gallons          | 2,209,128          |             | 2,211,710    | 3,907,617    | 2,209,128          | 8,328,455    | 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         | \$54,516.50  | \$10,863.58 | \$20,732.11 | \$37,412.64  | \$72,874.30  | \$18,357.81 |                   |
| <b>September</b> |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| gallons          | 2,255,692          |             | 1,893,268    | 2,778,940    | 2,255,692          | 6,327,900    | 1,471,348   | 1,507,980   | 1,692,880    | 6,327,900    |             |                   |
| \$\$             | \$3,947.46         | \$13,252.88 | \$25,010.46  | \$42,210.80  | \$3,947.46         | \$42,210.80  | \$10,289.44 | \$16,079.80 | \$26,393.20  | \$54,719.90  | \$12,509.10 |                   |
| <b>October</b>   |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| gallons          | 1,945,280          |             | 1,531,650    | 1,976,743    | 1,945,280          | 5,452,673    | 1,134,850   | 1,150,380   | 1,222,163    | 5,452,673    |             |                   |
| \$\$             | \$3,404.24         | \$10,721.55 | \$17,781.69  | \$31,907.48  | \$3,404.24         | \$31,907.48  | \$7,943.95  | \$11,503.80 | \$18,332.45  | \$41,184.44  | \$9,276.96  |                   |
| <b>November</b>  |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| gallons          | 2,020,420          |             | 1,877,610    | 1,765,935    | 2,020,420          | 5,463,965    | 1,239,180   | 1,235,199   | 969,166      | 5,463,965    |             |                   |
| \$\$             | \$3,535.74         | \$11,743.27 | \$15,893.42  | \$31,172.42  | \$3,535.74         | \$31,172.42  | \$8,674.26  | \$12,351.99 | \$14,537.49  | \$39,099.48  | \$7,927.06  |                   |
| <b>December</b>  |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| gallons          |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| \$\$             |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| <b>January</b>   |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| gallons          |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| \$\$             |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| <b>February</b>  |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| gallons          |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| \$\$             |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| <b>March</b>     |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| gallons          |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| \$\$             |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| <b>April</b>     |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| gallons          |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| \$\$             |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| <b>May</b>       |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| gallons          |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| \$\$             |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| <b>June</b>      |                    |             |              |              |                    |              |             |             |              |              |             |                   |
| 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        |
|                                   |            |                   |                 |                 |                 |                   |               |               | Diff per Month    |
|                                   |            |                   |                 |                 |                 |                   |               |               | 5 # Months        |
|                                   |            |                   |                 |                 |                 |                   |               |               | <u>\$8,524.50</u> |
|                                   |            |                   |                 |                 |                 |                   |               |               | YTD Total         |

3:39 PM

12/12/18

Accrual Basis

# Pine-Strawberry Water Improvement District

## General Ledger

### As of November 30, 2018

| Type                                        | Date       | Num      | Name                      | Memo              | Split               | Amount      | Balance    |
|---------------------------------------------|------------|----------|---------------------------|-------------------|---------------------|-------------|------------|
| 10015 · WIFA Reserve Acct                   |            |          |                           |                   |                     |             | 100,970.36 |
| Total 10015 · WIFA Reserve Acct             |            |          |                           |                   |                     |             | 100,970.36 |
| 10014 · WIFA Operations Acct                |            |          |                           |                   |                     |             | 49,797.09  |
| General Journal                             | 11/26/2018 | 8074     |                           | WIFA Disburs...   | 25005 · WIFA ...    | 262,455.71  | 312,252.80 |
| Bill Pmt -Check                             | 11/27/2018 | 1057     | Apache Underground...     | Str K2/Str R2 ... | 20000 · Accoun...   | -241,249.50 | 71,003.30  |
| Bill Pmt -Check                             | 11/27/2018 | 1058     | EPS Group, Inc.           | Cool Pines W...   | 20000 · Accoun...   | -1,580.00   | 69,423.30  |
| Bill Pmt -Check                             | 11/27/2018 | 1059     | EPS Group, Inc.           | StrK2/PineCre...  | 20000 · Accoun...   | -960.00     | 68,463.30  |
| Bill Pmt -Check                             | 11/27/2018 | 1060     | EPS Group, Inc.           | WIFA Gen En...    | 20000 · Accoun...   | -3,136.59   | 65,326.71  |
| Bill Pmt -Check                             | 11/27/2018 | 1061     | EUSI, LLC                 | Oct 2018 WIF...   | 20000 · Accoun...   | -13,261.27  | 52,065.44  |
| Bill Pmt -Check                             | 11/27/2018 | 1062     | Schofield Civil Constr... | StrV1 Tank Pr...  | 20000 · Accoun...   | -13,252.80  | 38,812.64  |
| Total 10014 · WIFA Operations Acct          |            |          |                           |                   |                     | -10,984.45  | 38,812.64  |
| 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          |            |          |                           |                   |                     |             | 52,056.98  |
| Transfer                                    | 11/20/2018 |          |                           | Cust #72403 I...  | 10000 · Operati...  | 2,000.00    | 54,056.98  |
| Total 10010 · Impact Fee Account-Compass    |            |          |                           |                   |                     | 2,000.00    | 54,056.98  |
| 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     |            |          |                           |                   |                     |             | 755,615.24 |
| Bill Pmt -Check                             | 11/01/2018 | E-Pay    | Home Depot                | Supplies/Tools... | 20000 · Accoun...   | -2,129.37   | 753,485.87 |
| Transfer                                    | 11/01/2018 |          |                           | Cust #72382 ...   | 10003 · Restrict... | -150.00     | 753,335.87 |
| Deposit                                     | 11/01/2018 |          |                           | Deposit           | 12006 · Accts R...  | 2,966.39    | 756,302.26 |
| Deposit                                     | 11/01/2018 |          |                           | Deposit           | 12006 · Accts R...  | 284.07      | 756,586.33 |
| Deposit                                     | 11/01/2018 |          |                           | Deposit           | 12006 · Accts R...  | 319.41      | 756,905.74 |
| Check                                       | 11/01/2018 |          | Sage Payment Soluti...    |                   | 60010 · Sage-E...   | -2.00       | 756,903.74 |
| Check                                       | 11/01/2018 |          | PSWID                     | Returned Item     | 12006 · Accts R...  | -53.46      | 756,850.28 |
| Check                                       | 11/02/2018 | Auto-... | ADP, LLC                  | 10/26/2018 P...   | 600-9G · Payrol...  | -44.00      | 756,806.28 |
| Check                                       | 11/02/2018 | Auto-... | ADP, LLC                  | 11/02/2018 PR     | -SPLIT-             | -21,410.75  | 735,395.53 |
| Check                                       | 11/02/2018 | 6373     | Support Payment Cle...    | Atlas #000208...  | 800-9G · Child ...  | -25.31      | 735,370.22 |
| Check                                       | 11/02/2018 | E-Pay    | American Funds Serv...    | 11/02/2018 P...   | -SPLIT-             | -794.74     | 734,575.48 |
| Check                                       | 11/02/2018 | E-Pay    | HSA BANK                  | 11/02/2018 P...   | -SPLIT-             | -406.70     | 734,168.78 |
| Transfer                                    | 11/02/2018 |          |                           | Cust #72384 ...   | 10003 · Restrict... | -150.00     | 734,018.78 |
| Transfer                                    | 11/02/2018 |          |                           | Cust #71992 F...  | 10003 · Restrict... | 75.19       | 734,093.97 |
| Deposit                                     | 11/02/2018 |          |                           | Cust #72383 ...   | 12006 · Accts R...  | 350.00      | 734,443.97 |
| Deposit                                     | 11/02/2018 |          |                           | Cust #69555 ...   | 12006 · Accts R...  | 150.00      | 734,593.97 |
| Deposit                                     | 11/02/2018 |          |                           | Cust #72385 ...   | 12006 · Accts R...  | 200.00      | 734,793.97 |
| Deposit                                     | 11/02/2018 |          |                           | Deposit           | 12006 · Accts R...  | 140.36      | 734,934.33 |
| Deposit                                     | 11/02/2018 |          |                           | Deposit           | 12006 · Accts R...  | 156.53      | 735,090.86 |
| Deposit                                     | 11/02/2018 |          |                           | Deposit           | 12006 · Accts R...  | 50.53       | 735,141.39 |
| Deposit                                     | 11/02/2018 |          |                           | Deposit           | 12006 · Accts R...  | 6,228.21    | 741,369.60 |
| Deposit                                     | 11/02/2018 |          |                           | Deposit           | 12006 · Accts R...  | 4,980.32    | 746,349.92 |
| Deposit                                     | 11/02/2018 |          |                           | Deposit           | 12006 · Accts R...  | 1,041.55    | 747,391.47 |
| Check                                       | 11/02/2018 |          | Compass Bank              | Oct 2018 Ban...   | 60011 · Bank C...   | -761.19     | 746,630.28 |
| Check                                       | 11/02/2018 |          | Sage Payment Soluti...    |                   | 60010 · Sage-E...   | -10.00      | 746,620.28 |
| Check                                       | 11/02/2018 |          | Sage Payment Soluti...    |                   | 60010 · Sage-E...   | -5.00       | 746,615.28 |
| Bill Pmt -Check                             | 11/05/2018 | E-Pay    | APS                       | Oct 2018 Elect... | 20000 · Accoun...   | -8,385.57   | 738,229.71 |
| Transfer                                    | 11/05/2018 |          |                           | Cust #72383 ...   | 10003 · Restrict... | -150.00     | 738,079.71 |
| Transfer                                    | 11/05/2018 |          |                           | Cust #69555 ...   | 10003 · Restrict... | -150.00     | 737,929.71 |
| Transfer                                    | 11/05/2018 |          |                           | Cust #72385,7...  | 10003 · Restrict... | -300.00     | 737,629.71 |
| Deposit                                     | 11/05/2018 |          |                           | Deposit           | 12006 · Accts R...  | 8,443.02    | 746,072.73 |
| Deposit                                     | 11/05/2018 |          |                           | Deposit           | 12006 · Accts R...  | 617.66      | 746,690.39 |
| Deposit                                     | 11/05/2018 |          |                           | Deposit           | 12006 · Accts R...  | 623.62      | 747,314.01 |
| Check                                       | 11/05/2018 |          | Sage Payment Soluti...    | Rejected Item     | 60010 · Sage-E...   | -200.00     | 747,114.01 |
| Check                                       | 11/05/2018 |          | Sage Payment Soluti...    | NSF Fee           | 60010 · Sage-E...   | -15.00      | 747,099.01 |
| Check                                       | 11/05/2018 |          | Sage Payment Soluti...    |                   | 60010 · Sage-E...   | -2.50       | 747,096.51 |
| Check                                       | 11/06/2018 | E-Pay    | Arizona Department ...    | Oct 2018 TPT/...  | -SPLIT-             | -10,798.13  | 736,298.38 |
| Transfer                                    | 11/06/2018 |          |                           | Cust #72180 F...  | 10003 · Restrict... | 27.94       | 736,326.32 |
| Transfer                                    | 11/06/2018 |          |                           | Cust #72389 ...   | 10003 · Restrict... | -150.00     | 736,176.32 |
| Deposit                                     | 11/06/2018 |          |                           | Deposit           | 12006 · Accts R...  | 504.01      | 736,680.33 |
| Deposit                                     | 11/06/2018 |          |                           | Deposit           | 12006 · Accts R...  | 13,898.96   | 750,579.29 |
| Deposit                                     | 11/06/2018 |          |                           | Deposit           | 12006 · Accts R...  | 938.58      | 751,517.87 |

3:39 PM

12/12/18

Accrual Basis

# Pine-Strawberry Water Improvement District

## General Ledger

### As of November 30, 2018

| Type            | Date       | Num      | Name                       | Memo              | Split               | Amount     | Balance    |
|-----------------|------------|----------|----------------------------|-------------------|---------------------|------------|------------|
| Deposit         | 11/06/2018 |          |                            | Deposit           | 12006 · Accts R...  | 47.33      | 751,565.20 |
| Check           | 11/06/2018 |          | Sage Payment Soluti...     |                   | 60010 · Sage-E...   | -125.50    | 751,439.70 |
| Transfer        | 11/07/2018 |          |                            | Cust #72387,7...  | 10003 · Restrict... | -300.00    | 751,139.70 |
| Transfer        | 11/07/2018 |          |                            | Cust #72248 F...  | 10003 · Restrict... | 52.36      | 751,192.06 |
| Transfer        | 11/07/2018 |          |                            | Cust #55599 F...  | 10003 · Restrict... | 88.55      | 751,280.61 |
| Transfer        | 11/07/2018 |          |                            | Cust #72375 ...   | 10003 · Restrict... | 150.00     | 751,430.61 |
| Transfer        | 11/07/2018 |          |                            | Cust #72375 ...   | 10003 · Restrict... | -150.00    | 751,280.61 |
| Deposit         | 11/07/2018 |          |                            | Deposit           | 12006 · Accts R...  | 3,527.56   | 754,808.17 |
| Deposit         | 11/07/2018 |          |                            | Deposit           | 12006 · Accts R...  | 3,304.94   | 758,113.11 |
| Deposit         | 11/07/2018 |          |                            | Deposit           | 12006 · Accts R...  | 1,072.05   | 759,185.16 |
| Deposit         | 11/07/2018 |          |                            | Deposit           | 12006 · Accts R...  | 867.79     | 760,052.95 |
| Deposit         | 11/07/2018 |          |                            | Deposit           | 12006 · Accts R...  | 310.58     | 760,363.53 |
| Check           | 11/07/2018 |          | Sage Payment Soluti...     |                   | 60010 · Sage-E...   | -7.50      | 760,356.03 |
| Check           | 11/07/2018 |          | Sage Payment Soluti...     |                   | 60010 · Sage-E...   | -6.50      | 760,349.53 |
| Check           | 11/07/2018 |          | Sage Payment Soluti...     |                   | 60010 · Sage-E...   | -2.50      | 760,347.03 |
| Transfer        | 11/08/2018 |          |                            | Check Order t...  | 10003 · Restrict... | -211.75    | 760,135.28 |
| Deposit         | 11/08/2018 |          |                            | Deposit           | 12006 · Accts R...  | 2,548.84   | 762,684.12 |
| Deposit         | 11/08/2018 |          |                            | Deposit           | 12006 · Accts R...  | 13,549.54  | 776,233.66 |
| Deposit         | 11/08/2018 |          |                            | Deposit           | 12006 · Accts R...  | 597.64     | 776,831.30 |
| Check           | 11/08/2018 |          | Sage Payment Soluti...     |                   | 60010 · Sage-E...   | -133.00    | 776,698.30 |
| Check           | 11/09/2018 | Auto-... | ADP, LLC                   | 11/02/2018 PR     | 600-9G · Payrol...  | -136.10    | 776,562.20 |
| Transfer        | 11/09/2018 |          |                            | Cust #72392,7...  | 10003 · Restrict... | -300.00    | 776,262.20 |
| Bill Pmt -Check | 11/09/2018 | E-Pay    | US Bank Voyager Fle...     | Oct 2018 Fuel ... | 20000 · Accoun...   | -2,049.79  | 774,212.41 |
| Deposit         | 11/09/2018 |          |                            | Deposit           | 12006 · Accts R...  | 4,750.36   | 778,962.77 |
| Deposit         | 11/09/2018 |          |                            | Deposit           | 12006 · Accts R...  | 1,065.08   | 780,027.85 |
| Bill Pmt -Check | 11/10/2018 | Auto-... | Invoice Cloud              | Oct 2018 E-Bil... | 20000 · Accoun...   | -1,371.60  | 778,656.25 |
| Check           | 11/13/2018 | 6375     | PSWID-Petty Cash           | Replenish Pett... | -SPLIT-             | -167.33    | 778,488.92 |
| Transfer        | 11/13/2018 |          |                            | Cust #72395,7...  | 10003 · Restrict... | -300.00    | 778,188.92 |
| Deposit         | 11/13/2018 |          |                            | Cust #72388 ...   | 12006 · Accts R...  | 200.00     | 778,388.92 |
| Deposit         | 11/13/2018 |          |                            | Cust #72390 ...   | 12006 · Accts R...  | 200.00     | 778,588.92 |
| Deposit         | 11/13/2018 |          |                            | Cust #72399 ...   | 12006 · Accts R...  | 200.00     | 778,788.92 |
| Deposit         | 11/13/2018 |          |                            | Deposit           | 12006 · Accts R...  | 103.19     | 778,892.11 |
| Deposit         | 11/13/2018 |          |                            | Deposit           | 12006 · Accts R...  | 46.03      | 778,938.14 |
| Deposit         | 11/13/2018 |          |                            | Deposit           | 12006 · Accts R...  | 106.39     | 779,044.53 |
| Deposit         | 11/13/2018 |          |                            | Deposit           | 12006 · Accts R...  | 160.42     | 779,204.95 |
| Deposit         | 11/13/2018 |          |                            | Deposit           | 12006 · Accts R...  | 3,144.63   | 782,349.58 |
| Deposit         | 11/13/2018 |          |                            | Deposit           | 12006 · Accts R...  | 309.00     | 782,658.58 |
| Deposit         | 11/13/2018 |          |                            | Deposit           | 12006 · Accts R...  | 1,700.16   | 784,358.74 |
| Deposit         | 11/13/2018 |          |                            | Deposit           | 12006 · Accts R...  | 170.43     | 784,529.17 |
| Deposit         | 11/13/2018 |          |                            | Deposit           | 12006 · Accts R...  | 106.46     | 784,635.63 |
| Deposit         | 11/13/2018 |          |                            | Deposit           | 12006 · Accts R...  | 98.21      | 784,733.84 |
| Check           | 11/13/2018 |          | Sage Payment Soluti...     |                   | 60010 · Sage-E...   | -10.50     | 784,723.34 |
| Transfer        | 11/14/2018 |          |                            | Cust #72388,7...  | 10003 · Restrict... | -300.00    | 784,423.34 |
| Transfer        | 11/14/2018 |          |                            | Cust #71986 F...  | 10003 · Restrict... | 48.89      | 784,472.23 |
| Transfer        | 11/14/2018 |          |                            | Cust #72372 F...  | 10003 · Restrict... | 48.34      | 784,520.57 |
| Transfer        | 11/14/2018 |          |                            | Cust #72397 ...   | 10003 · Restrict... | -300.00    | 784,220.57 |
| Transfer        | 11/14/2018 |          |                            | Cust #72399 ...   | 10003 · Restrict... | -150.00    | 784,070.57 |
| Deposit         | 11/14/2018 |          |                            | Deposit           | 12006 · Accts R...  | 2,301.99   | 786,372.56 |
| Transfer        | 11/14/2018 |          |                            | Cust #72398 ...   | 10003 · Restrict... | 100.00     | 786,472.56 |
| Deposit         | 11/14/2018 |          |                            | Deposit           | 12006 · Accts R...  | 2,799.31   | 789,271.87 |
| Deposit         | 11/14/2018 |          |                            | Deposit           | 12006 · Accts R...  | 468.62     | 789,740.49 |
| Check           | 11/14/2018 |          | Sage Payment Soluti...     |                   | 60010 · Sage-E...   | -2.00      | 789,738.49 |
| Bill Pmt -Check | 11/15/2018 | Auto-... | Century Link               | Oct 2018 Pho...   | 20000 · Accoun...   | -1,196.86  | 788,541.63 |
| Bill Pmt -Check | 11/15/2018 | Auto-... | Pine Strawberry Wat...     | Nov 2018 Fiel...  | 20000 · Accoun...   | -64.33     | 788,477.30 |
| Bill Pmt -Check | 11/15/2018 | 6376     | Jim Baldwin                | Receipt x 2       | 20000 · Accoun...   | -55.20     | 788,422.10 |
| Bill Pmt -Check | 11/15/2018 | 6377     | Jodee Smith                | Oct Mileage/R...  | 20000 · Accoun...   | -145.32    | 788,276.78 |
| Bill Pmt -Check | 11/15/2018 | 6378     | Barry Eberhart             | Receipts x 5      | 20000 · Accoun...   | -284.68    | 787,992.10 |
| Bill Pmt -Check | 11/15/2018 | 6379     | Hinton Burdick             | FY 2018 Audit ... | 20000 · Accoun...   | -1,400.00  | 786,592.10 |
| Bill Pmt -Check | 11/15/2018 | 6380     | Jeremy Hepworth            | Boots             | 20000 · Accoun...   | -129.34    | 786,462.76 |
| Bill Pmt -Check | 11/15/2018 | 6381     | Aero Drilling & Pump...    | Repairs Milk R... | 20000 · Accoun...   | -12,694.00 | 773,768.76 |
| Bill Pmt -Check | 11/15/2018 | 6382     | Able Distributing          | S010394862.0...   | 20000 · Accoun...   | -3,319.66  | 770,449.10 |
| Bill Pmt -Check | 11/15/2018 | 6383     | Central Arizona Supply     | Oct 2018          | 20000 · Accoun...   | -5,119.62  | 765,329.48 |
| Bill Pmt -Check | 11/15/2018 | 6384     | Legend Technical Se...     | Oct 2018 Colif... | 20000 · Accoun...   | -320.00    | 765,009.48 |
| Bill Pmt -Check | 11/15/2018 | 6385     | Shaffer Water Manag...     | Nov 2018 Op ...   | 20000 · Accoun...   | -850.00    | 764,159.48 |
| Bill Pmt -Check | 11/15/2018 | 6386     | Waste Management ...       | Inv #0496183-...  | 20000 · Accoun...   | -98.30     | 764,061.18 |
| Bill Pmt -Check | 11/15/2018 | 6387     | Pine Hardware              | Misc parts/mat... | 20000 · Accoun...   | -68.02     | 763,993.16 |
| Bill Pmt -Check | 11/15/2018 | 6388     | Little Stinker Septic S... | Field Port-a-P... | 20000 · Accoun...   | -134.00    | 763,859.16 |
| Bill Pmt -Check | 11/15/2018 | 6389     | A Better Connection        | 10/30-11/26/2...  | 20000 · Accoun...   | -166.63    | 763,692.53 |
| Bill Pmt -Check | 11/15/2018 | 6390     | LevelCon-Micro-Desi...     | Oct 2018 Tank...  | 20000 · Accoun...   | -132.00    | 763,560.53 |
| Bill Pmt -Check | 11/15/2018 | 6391     | Ben Rowe                   |                   | 20000 · Accoun...   | -38.08     | 763,522.45 |
| Bill Pmt -Check | 11/15/2018 | 6392     | Maintenance Connec...      | Nov 2018 Fiel...  | 20000 · Accoun...   | -597.00    | 762,925.45 |
| Bill Pmt -Check | 11/15/2018 | 6393     | Verizon                    | Sep 23-Oct 22...  | 20000 · Accoun...   | -458.32    | 762,467.13 |
| Bill Pmt -Check | 11/15/2018 | 6394     | SmartSystems, Inc          | Nov 2018 Pror...  | 20000 · Accoun...   | -1,821.30  | 760,645.83 |
| Bill Pmt -Check | 11/15/2018 | 6395     | Arizona Department ...     | MAP Program ...   | 20000 · Accoun...   | -8,474.00  | 752,171.83 |
| Bill Pmt -Check | 11/15/2018 | 6396     | Arizona Department ...     | De Minimus Ar...  | 20000 · Accoun...   | -500.00    | 751,671.83 |
| Bill Pmt -Check | 11/15/2018 | 6397     | Wilkie McKnight            | Oct 2018 Wat...   | 20000 · Accoun...   | -926.49    | 750,745.34 |
| Bill Pmt -Check | 11/15/2018 | 6398     | Melissa Day-Johnson        | Oct 2018 Wat...   | 20000 · Accoun...   | -507.14    | 750,238.20 |
| Bill Pmt -Check | 11/15/2018 | 6399     | Solitude Trails Water ...  | Oct 2018 Wat...   | 20000 · Accoun...   | -830.21    | 749,407.99 |

3:39 PM

## Pine-Strawberry Water Improvement District

## General Ledger

12/12/18

As of November 30, 2018

Accrual Basis

| Type            | Date       | Num      | Name                    | Memo               | Split               | Amount     | Balance    |
|-----------------|------------|----------|-------------------------|--------------------|---------------------|------------|------------|
| Bill Pmt -Check | 11/15/2018 | 6400     | Larry Gordon            | Oct 2018 Wat...    | 20000 · Accoun...   | -134.28    | 749,273.71 |
| Bill Pmt -Check | 11/15/2018 | 6401     | Robert Bloom            | Oct 2018 Wat...    | 20000 · Accoun...   | -48.76     | 749,224.95 |
| Bill Pmt -Check | 11/15/2018 | 6402     | Morgan Motz             | Oct 2018 Mile...   | 20000 · Accoun...   | -8.18      | 749,216.77 |
| Bill Pmt -Check | 11/15/2018 | 6403     | Payson Concrete         | Material-Vario...  | 20000 · Accoun...   | -1,171.65  | 748,045.12 |
| Bill Pmt -Check | 11/15/2018 | 6404     | Dana Kepner Compa...    | Oct 2018 Infra...  | 20000 · Accoun...   | -2,884.20  | 745,160.92 |
| Bill Pmt -Check | 11/15/2018 | 6405     | USABlueBook             | Inv #721452 In...  | 20000 · Accoun...   | -1,168.46  | 743,992.46 |
| Bill Pmt -Check | 11/15/2018 | 6406     | Uncle Tom's             | Ice 12/28/2017...  | 20000 · Accoun...   | -107.90    | 743,884.56 |
| Bill Pmt -Check | 11/15/2018 | 6407     | Synergy Geomatics L...  | Wall Size Print... | 20000 · Accoun...   | -1,122.40  | 742,762.16 |
| Bill Pmt -Check | 11/15/2018 | 6408     | Great America Finan...  | Nov 2018 Ad...     | 20000 · Accoun...   | -214.91    | 742,547.25 |
| Bill Pmt -Check | 11/15/2018 | 6409     | Chapman Auto Cente...   | Oct 2018 Stat...   | 20000 · Accoun...   | -23.29     | 742,523.96 |
| Bill Pmt -Check | 11/15/2018 | 6410     | Griffin's Propane, Inc. | Propane-Well ...   | 20000 · Accoun...   | -17.98     | 742,505.98 |
| Bill Pmt -Check | 11/15/2018 | 6411     | Snow Law                | Inv #748 & 749     | 20000 · Accoun...   | -3,240.00  | 739,265.98 |
| Bill Pmt -Check | 11/15/2018 | 6412     | Steve Mitchell          | Dec 2018 Ad...     | 20000 · Accoun...   | -1,200.00  | 738,065.98 |
| Bill Pmt -Check | 11/15/2018 | 6413     | YAP Integrated Mark...  | Oct 2018 Web...    | 20000 · Accoun...   | -540.00    | 737,525.98 |
| Bill Pmt -Check | 11/15/2018 | 6414     | Fortiline, Inc          | Oct 2018           | 20000 · Accoun...   | -463.52    | 737,062.46 |
| Bill Pmt -Check | 11/15/2018 | 6415     | USDA Forest Service     | Bill #BF03120...   | 20000 · Accoun...   | -319.28    | 736,743.18 |
| Deposit         | 11/15/2018 |          |                         | Deposit            | 12006 · Accts R...  | 4,654.17   | 741,397.35 |
| Deposit         | 11/15/2018 |          |                         | Deposit            | 12006 · Accts R...  | 839.26     | 742,236.61 |
| Deposit         | 11/15/2018 |          |                         | Deposit            | 12006 · Accts R...  | 619.43     | 742,856.04 |
| Deposit         | 11/15/2018 |          |                         | Deposit            | 12006 · Accts R...  | 398.25     | 743,254.29 |
| Deposit         | 11/15/2018 |          |                         | Deposit            | 12006 · Accts R...  | 311.79     | 743,566.08 |
| Deposit         | 11/15/2018 |          |                         | Deposit            | 12006 · Accts R...  | 440.64     | 744,006.72 |
| Check           | 11/15/2018 |          | Sage Payment Soluti...  |                    | 60010 · Sage-E...   | -5.00      | 744,001.72 |
| Check           | 11/15/2018 |          | Sage Payment Soluti...  |                    | 60010 · Sage-E...   | -6.00      | 743,995.72 |
| Check           | 11/15/2018 |          | Sage Payment Soluti...  |                    | 60010 · Sage-E...   | -4.00      | 743,991.72 |
| Check           | 11/15/2018 |          | Sage Payment Soluti...  |                    | 60010 · Sage-E...   | -3.00      | 743,988.72 |
| Check           | 11/15/2018 |          | Compass Bank            | Oct 2018 Anal...   | 60011 · Bank C...   | -749.42    | 743,239.30 |
| Check           | 11/16/2018 | Auto-... | ADP, LLC                | 11/16/2018 PR      | -SPLIT-             | -20,565.65 | 722,673.65 |
| Check           | 11/16/2018 | 6416     | Support Payment Cle...  | Atlas #000208...   | 800-9G · Child ...  | -25.31     | 722,648.34 |
| Check           | 11/16/2018 | E-Pay    | HSA BANK                | 11/16/2018 P...    | -SPLIT-             | -406.70    | 722,241.64 |
| Check           | 11/16/2018 | E-Pay    | American Funds Serv...  | 11/02/2018 P...    | -SPLIT-             | -811.14    | 721,430.50 |
| Bill Pmt -Check | 11/16/2018 | 6417     | SmartSystems, Inc       | VOID: Softwar...   | 20000 · Accoun...   | 0.00       | 721,430.50 |
| Bill Pmt -Check | 11/16/2018 | 6418     | SmartSystems, Inc       | Software Purc...   | 20000 · Accoun...   | -4,758.99  | 716,671.51 |
| Deposit         | 11/16/2018 |          |                         | Cust #72403 ...    | 12006 · Accts R...  | 3,400.00   | 720,071.51 |
| Deposit         | 11/16/2018 |          |                         | Cust #72404 ...    | 12006 · Accts R...  | 200.00     | 720,271.51 |
| Deposit         | 11/16/2018 |          |                         | Deposit            | 12006 · Accts R...  | 153.60     | 720,425.11 |
| Deposit         | 11/16/2018 |          |                         | Deposit            | 12006 · Accts R...  | 155.03     | 720,580.14 |
| Deposit         | 11/16/2018 |          |                         | Deposit            | 12006 · Accts R...  | 130.33     | 720,710.47 |
| Deposit         | 11/16/2018 |          |                         | Deposit            | 12006 · Accts R...  | 2,368.27   | 723,078.74 |
| Deposit         | 11/16/2018 |          |                         | Deposit            | 12006 · Accts R...  | 10,213.13  | 733,291.87 |
| Deposit         | 11/16/2018 |          |                         | Deposit            | 12006 · Accts R...  | 303.33     | 733,595.20 |
| Check           | 11/16/2018 |          | Sage Payment Soluti...  |                    | 60010 · Sage-E...   | -92.50     | 733,502.70 |
| Deposit         | 11/19/2018 |          |                         | Deposit            | 12006 · Accts R...  | 9,515.45   | 743,018.15 |
| Deposit         | 11/19/2018 |          |                         | Deposit            | 12006 · Accts R...  | 399.41     | 743,417.56 |
| Deposit         | 11/19/2018 |          |                         | Deposit            | 12006 · Accts R...  | 701.33     | 744,118.89 |
| Check           | 11/19/2018 |          | Sage Payment Soluti...  |                    | 60010 · Sage-E...   | -4.50      | 744,114.39 |
| Transfer        | 11/20/2018 |          |                         | Cust #71751 F...   | 10003 · Restrict... | 65.79      | 744,180.18 |
| Transfer        | 11/20/2018 |          |                         | Cust #70752 F...   | 10003 · Restrict... | 45.78      | 744,225.96 |
| Transfer        | 11/20/2018 |          |                         | Cust #55182 ...    | 10003 · Restrict... | -150.00    | 744,075.96 |
| Transfer        | 11/20/2018 |          |                         | Cust #55182 ...    | 10003 · Restrict... | 150.00     | 744,225.96 |
| Transfer        | 11/20/2018 |          |                         | Cust #72400,7...   | 10003 · Restrict... | -450.00    | 743,775.96 |
| Transfer        | 11/20/2018 |          |                         | Cust #72403 ...    | 10003 · Restrict... | -150.00    | 743,625.96 |
| Transfer        | 11/20/2018 |          |                         | Cust #72403 I...   | 10010 · Impact ...  | -2,000.00  | 741,625.96 |
| Transfer        | 11/20/2018 |          |                         | Cust #72404        | 10003 · Restrict... | -150.00    | 741,475.96 |
| Transfer        | 11/20/2018 |          |                         | Cust #57242 ...    | 10003 · Restrict... | -150.00    | 741,325.96 |
| Transfer        | 11/20/2018 |          |                         | Cust #71941 F...   | 10003 · Restrict... | 150.00     | 741,475.96 |
| Deposit         | 11/20/2018 |          |                         | Deposit            | 12006 · Accts R...  | 53.76      | 741,529.72 |
| Deposit         | 11/20/2018 |          |                         | Deposit            | 12006 · Accts R...  | 101.92     | 741,631.64 |
| Deposit         | 11/20/2018 |          |                         | Deposit            | 12006 · Accts R...  | 161.52     | 741,793.16 |
| Deposit         | 11/20/2018 |          |                         | Cust #72408 ...    | 12006 · Accts R...  | 50.00      | 741,843.16 |
| Deposit         | 11/20/2018 |          |                         | Deposit            | 12006 · Accts R...  | 1,630.58   | 743,473.74 |
| Deposit         | 11/20/2018 |          |                         | Deposit            | 12006 · Accts R...  | 1,197.68   | 744,671.42 |
| Deposit         | 11/20/2018 |          |                         | Deposit            | 12006 · Accts R...  | 73.94      | 744,745.36 |
| Deposit         | 11/20/2018 |          |                         | Deposit            | 12006 · Accts R...  | 440.91     | 745,186.27 |
| Check           | 11/20/2018 |          | Sage Payment Soluti...  |                    | 60010 · Sage-E...   | -4.50      | 745,181.77 |
| Transfer        | 11/21/2018 |          |                         | Cust #72405 ...    | 10003 · Restrict... | -150.00    | 745,031.77 |
| Deposit         | 11/21/2018 |          |                         | Deposit            | 12006 · Accts R...  | 2,268.86   | 747,300.63 |
| Deposit         | 11/21/2018 |          |                         | Deposit            | 12006 · Accts R...  | 1,086.60   | 748,387.23 |
| Deposit         | 11/21/2018 |          |                         | Deposit            | 12006 · Accts R...  | 1,096.02   | 749,483.25 |
| Deposit         | 11/21/2018 |          |                         | Deposit            | 12006 · Accts R...  | 202.72     | 749,685.97 |
| Deposit         | 11/21/2018 |          |                         | Deposit            | 12006 · Accts R...  | 3,375.02   | 753,060.99 |
| Check           | 11/21/2018 |          | Sage Payment Soluti...  |                    | 60010 · Sage-E...   | -7.00      | 753,053.99 |
| Check           | 11/21/2018 |          | Sage Payment Soluti...  |                    | 60010 · Sage-E...   | -8.00      | 753,045.99 |
| Check           | 11/21/2018 |          | Sage Payment Soluti...  |                    | 60010 · Sage-E...   | -1.00      | 753,044.99 |
| Check           | 11/23/2018 | Auto-... | ADP, LLC                | 11/16/2018 P...    | 600-9G · Payrol...  | -136.10    | 752,908.89 |
| Bill Pmt -Check | 11/23/2018 | Auto-... | SuddenLink              | 11/14-12/13/2...   | 20000 · Accoun...   | -102.27    | 752,806.62 |
| Deposit         | 11/23/2018 |          |                         | Deposit            | 12006 · Accts R...  | 156.00     | 752,962.62 |
| Deposit         | 11/23/2018 |          |                         | Deposit            | 12006 · Accts R...  | 97.80      | 753,060.42 |

3:39 PM

## Pine-Strawberry Water Improvement District

## General Ledger

12/12/18

Accrual Basis

As of November 30, 2018

| Type                                          | Date       | Num      | Name                     | Memo               | Split               | Amount     | Balance    |
|-----------------------------------------------|------------|----------|--------------------------|--------------------|---------------------|------------|------------|
| Check                                         | 11/23/2018 |          | Sage Payment Soluti...   |                    | 60010 · Sage-E...   | -1.50      | 753,058.92 |
| Check                                         | 11/23/2018 |          |                          | Adjustment for...  | 12006 · Accts R...  | -50.00     | 753,008.92 |
| Deposit                                       | 11/26/2018 |          |                          | Deposit            | 80008 · Equipm...   | 713.14     | 753,722.06 |
| Transfer                                      | 11/26/2018 |          |                          | Cust #72406,7...   | 10003 · Restrict... | -450.00    | 753,272.06 |
| Transfer                                      | 11/26/2018 |          |                          | Cust #71164 F...   | 10003 · Restrict... | 47.20      | 753,319.26 |
| Transfer                                      | 11/26/2018 |          |                          | Cust #72308 F...   | 10003 · Restrict... | 69.05      | 753,388.31 |
| Transfer                                      | 11/26/2018 |          |                          | Cust #71261 F...   | 10003 · Restrict... | 62.24      | 753,450.55 |
| Deposit                                       | 11/26/2018 |          |                          | Cust #72411 ...    | 12006 · Accts R...  | 200.00     | 753,650.55 |
| Deposit                                       | 11/26/2018 |          |                          | Deposit            | 12006 · Accts R...  | 117.14     | 753,767.69 |
| Deposit                                       | 11/26/2018 |          |                          | Deposit            | 12006 · Accts R...  | 231.26     | 753,998.95 |
| Deposit                                       | 11/26/2018 |          |                          | Deposit            | 12006 · Accts R...  | 8,930.36   | 762,929.31 |
| Deposit                                       | 11/26/2018 |          |                          | Deposit            | 12006 · Accts R...  | 181.50     | 763,110.81 |
| Deposit                                       | 11/26/2018 |          |                          | Deposit            | 12006 · Accts R...  | 113.42     | 763,224.23 |
| Deposit                                       | 11/26/2018 |          |                          | Deposit            | 12006 · Accts R...  | 10,720.79  | 773,945.02 |
| Check                                         | 11/26/2018 |          | Sage Payment Soluti...   | NSF Fee            | 60010 · Sage-E...   | -30.00     | 773,915.02 |
| Check                                         | 11/26/2018 |          | Sage Payment Soluti...   |                    | 60010 · Sage-E...   | -103.00    | 773,812.02 |
| Transfer                                      | 11/27/2018 |          |                          | Cust #72411 ...    | 10003 · Restrict... | -150.00    | 773,662.02 |
| Deposit                                       | 11/27/2018 |          |                          | Deposit            | 12006 · Accts R...  | 1,102.94   | 774,764.96 |
| Deposit                                       | 11/27/2018 |          |                          | Deposit            | 12006 · Accts R...  | 182.11     | 774,947.07 |
| Deposit                                       | 11/27/2018 |          |                          | Deposit            | 12006 · Accts R...  | 98.80      | 775,045.87 |
| Deposit                                       | 11/27/2018 |          |                          | Deposit            | 12006 · Accts R...  | 50.58      | 775,096.45 |
| Deposit                                       | 11/27/2018 |          |                          | Deposit            | 12006 · Accts R...  | 507.77     | 775,604.22 |
| Deposit                                       | 11/27/2018 |          |                          | Deposit            | 12006 · Accts R...  | 367.30     | 775,971.52 |
| Check                                         | 11/27/2018 |          | Sage Payment Soluti...   | Rejected Item      | 60010 · Sage-E...   | -244.60    | 775,726.92 |
| Check                                         | 11/27/2018 |          | Sage Payment Soluti...   | NSF                | 60010 · Sage-E...   | -30.00     | 775,696.92 |
| Check                                         | 11/27/2018 |          | Sage Payment Soluti...   |                    | 60010 · Sage-E...   | -4.50      | 775,692.42 |
| Check                                         | 11/27/2018 |          | Sage Payment Soluti...   |                    | 60010 · Sage-E...   | -2.00      | 775,690.42 |
| Transfer                                      | 11/28/2018 |          |                          | Cust #72398 s...   | 10003 · Restrict... | 50.00      | 775,740.42 |
| Deposit                                       | 11/28/2018 |          |                          | Deposit            | 12006 · Accts R...  | 3,622.02   | 779,362.44 |
| Deposit                                       | 11/28/2018 |          |                          | Deposit            | 12006 · Accts R...  | 628.93     | 779,991.37 |
| Deposit                                       | 11/28/2018 |          |                          | Deposit            | 12006 · Accts R...  | 215.50     | 780,206.87 |
| Deposit                                       | 11/28/2018 |          |                          | Deposit            | 12006 · Accts R...  | 237.46     | 780,444.33 |
| Deposit                                       | 11/28/2018 |          |                          | Deposit            | 12006 · Accts R...  | 148.67     | 780,593.00 |
| Check                                         | 11/28/2018 |          | Sage Payment Soluti...   |                    | 60010 · Sage-E...   | -1.50      | 780,591.50 |
| Check                                         | 11/28/2018 |          | Sage Payment Soluti...   |                    | 60010 · Sage-E...   | -1.50      | 780,590.00 |
| Check                                         | 11/28/2018 |          | Sage Payment Soluti...   |                    | 60010 · Sage-E...   | -1.50      | 780,588.50 |
| General Journal                               | 11/29/2018 | 8079     |                          | To Record WI...    | WIFA- TAG           | 4,315.50   | 784,904.00 |
| Transfer                                      | 11/29/2018 |          |                          | Cust #72409 ...    | 10003 · Restrict... | -150.00    | 784,754.00 |
| Transfer                                      | 11/29/2018 |          |                          | Cust #72220 F...   | 10003 · Restrict... | 29.19      | 784,783.19 |
| Deposit                                       | 11/29/2018 |          |                          | Deposit            | 12006 · Accts R...  | 3,247.19   | 788,030.38 |
| Deposit                                       | 11/29/2018 |          |                          | Deposit            | 12006 · Accts R...  | 407.04     | 788,437.42 |
| Deposit                                       | 11/29/2018 |          |                          | Deposit            | 12006 · Accts R...  | 98.75      | 788,536.17 |
| Check                                         | 11/29/2018 |          | Sage Payment Soluti...   |                    | 60010 · Sage-E...   | -1.00      | 788,535.17 |
| Check                                         | 11/30/2018 | Auto-... | ADP, LLC                 | 11/23/2018 P...    | 600-9G · Payrol...  | -45.20     | 788,489.97 |
| Check                                         | 11/30/2018 | Auto-... | ADP, LLC                 | 11/30/2018 PR      | -SPLIT-             | -20,222.35 | 768,267.62 |
| Bill Pmt -Check                               | 11/30/2018 | 6419     | Mid-State Asphalt Se...  | Various Aspha...   | 20000 · Accoun...   | -6,124.43  | 762,143.19 |
| Bill Pmt -Check                               | 11/30/2018 | 6420     | Carquest Auto Parts      | Nov 2018 Parts     | 20000 · Accoun...   | -33.09     | 762,110.10 |
| Bill Pmt -Check                               | 11/30/2018 | 6421     | Valley Imaging Soluti... | Additional Cop...  | 20000 · Accoun...   | -19.85     | 762,090.25 |
| Bill Pmt -Check                               | 11/30/2018 | 6422     | Walker Security, LLC     | Remote Progr...    | 20000 · Accoun...   | -25.00     | 762,065.25 |
| Bill Pmt -Check                               | 11/30/2018 | 6423     | USABlueBook              | Infrastructure ... | 20000 · Accoun...   | -480.25    | 761,585.00 |
| Bill Pmt -Check                               | 11/30/2018 | 6424     | Great America Finan...   | Oct 2018 copy...   | 20000 · Accoun...   | -271.26    | 761,313.74 |
| Bill Pmt -Check                               | 11/30/2018 | 6425     | Jim Baldwin              | Receipts x 1       | 20000 · Accoun...   | -43.30     | 761,270.44 |
| Bill Pmt -Check                               | 11/30/2018 | 6426     | EPS Group, Inc.          | WIFA TAG Pr...     | 20000 · Accoun...   | -4,315.50  | 756,954.94 |
| Bill Pmt -Check                               | 11/30/2018 | 6427     | Creative Technologie...  | Inv #4246 & 4...   | 20000 · Accoun...   | -1,733.54  | 755,221.40 |
| Check                                         | 11/30/2018 | 6428     | Corey Wilde              | Cust #71565 ...    | 12006 · Accts R...  | -22.59     | 755,198.81 |
| Check                                         | 11/30/2018 | 6429     | Marjorie Baumann         | Cust #71992 ...    | 12006 · Accts R...  | -47.85     | 755,150.96 |
| Check                                         | 11/30/2018 | 6430     | Albert or Kelly Vakse... | Cust #55599 ...    | 12006 · Accts R...  | -44.63     | 755,106.33 |
| Bill Pmt -Check                               | 11/30/2018 | E-Pay    | Home Depot               |                    | 20000 · Accoun...   | -5,720.72  | 749,385.61 |
| Check                                         | 11/30/2018 | 6431     | Support Payment Cle...   | Atlas #000208...   | 800-9G · Child ...  | -25.31     | 749,360.30 |
| Check                                         | 11/30/2018 | E-Pay    | American Funds Serv...   | 11/30/2018 SI...   | -SPLIT-             | -811.01    | 748,549.29 |
| Check                                         | 11/30/2018 | E-Pay    | HSA BANK                 | 11/30/2018 H...    | -SPLIT-             | -475.87    | 748,073.42 |
| Transfer                                      | 11/30/2018 |          |                          | Cust #71154 F...   | 10003 · Restrict... | 75.16      | 748,148.58 |
| Check                                         | 11/30/2018 | E-Pay    | Compass CC 7855          | Statement Dat...   | 20003 · CC 7855     | -3,816.34  | 744,332.24 |
| Transfer                                      | 11/30/2018 |          |                          | Cust #72412 ...    | 10003 · Restrict... | -150.00    | 744,182.24 |
| Deposit                                       | 11/30/2018 |          |                          | Deposit            | 12006 · Accts R...  | 3,807.10   | 747,989.34 |
| Deposit                                       | 11/30/2018 |          |                          | Deposit            | 12006 · Accts R...  | 620.84     | 748,610.18 |
| Deposit                                       | 11/30/2018 |          |                          | Deposit            | 12006 · Accts R...  | 822.45     | 749,432.63 |
| Check                                         | 11/30/2018 |          | Sage Payment Soluti...   |                    | 60010 · Sage-E...   | -4.50      | 749,428.13 |
| Bill Pmt -Check                               | 11/30/2018 | E-Pay    | Auto Owners Insurance    | Workman's C...     | 20000 · Accoun...   | -6.00      | 749,422.13 |
| Total 10000 · Operation/Cust Rev Acct-Compass |            |          |                          |                    |                     | -6,193.11  | 749,422.13 |
| 10001 · Gila County Warrant Acct Chase        |            |          |                          |                    |                     |            | 379,651.49 |
| Deposit                                       | 11/30/2018 |          |                          | Deposit            | -SPLIT-             | 54,946.25  | 434,597.74 |
| Total 10001 · Gila County Warrant Acct Chase  |            |          |                          |                    |                     | 54,946.25  | 434,597.74 |
| 10002 · Gila County Warrant Reserve           |            |          |                          |                    |                     |            | 0.00       |

8:44 AM

12/11/18

Accrual Basis

## Pine-Strawberry Water Improvement District

## Balance Sheet

As of November 30, 2018

Nov 30, 18

## ASSETS

## Current Assets

## Checking/Savings

|                                         |            |
|-----------------------------------------|------------|
| 10015 · WIFA Reserve Acct               | 100,970.36 |
| 10014 · WIFA Operations Acct            | 38,812.64  |
| 10011 · Compass-MM-Reserve Funds Acct   | 250,000.00 |
| 10010 · Impact Fee Account-Compass      | 54,056.98  |
| 10000 · Operation/Cust Rev Acct-Compass | 749,422.13 |
| 10001 · Gila County Warrant Acct Chase  | 434,597.74 |
| 10003 · Restricted Cust. Sec Dep-Compas | 214,040.77 |
| 10005 · Petty Cash                      | 200.00     |
| 10006 · Cash Drawer                     | 200.00     |

Total Checking/Savings 1,842,300.62

## Accounts Receivable

|                                   |            |
|-----------------------------------|------------|
| 12007 · Allowance for Bad Debt    | -8,788.66  |
| 12001 · Accounts Receivable-All   |            |
| 12009 · Employee PR Advance       | 100.00     |
| 12008 · Property Taxes Receivable | 11,249.23  |
| 12006 · Accts Receivable-PSWID    | 107,523.37 |

Total 12001 · Accounts Receivable-All 118,872.60

Total Accounts Receivable 110,083.94

Total Current Assets 1,952,384.56

## Fixed Assets

|                                       |           |
|---------------------------------------|-----------|
| 17000A · Accum Deprec-WIFA Projects   |           |
| 17001A · Distribution & Mains-Acc Dep | -2,729.70 |

Total 17000A · Accum Deprec-WIFA Projects -2,729.70

|                                      |            |
|--------------------------------------|------------|
| 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  | -48,137.84  |
| 13008A · BUI-Tanks-Accumulated Deprec    | -311,346.79 |
| 13005A · BUI-Booster Pumps-Accum Depr    | -90,905.49  |
| 13012A · BUI-Distribution Piping-Accum D | -696,649.76 |
| 13009A · BUI-Wells & Pumps-Accum Depr    | -241,695.14 |
| 13007A · BUI-Monitoring & PressuAccum De | -74,711.27  |

Total 13000IA · Infrastructure -1,463,446.29

## 13000AB · Bldgs

|                                         |            |
|-----------------------------------------|------------|
| 13010A · Bldgs/Accumulated Depreciation | -60,885.11 |
|-----------------------------------------|------------|

Total 13000AB · Bldgs -60,885.11

Total 13000A · Acquired BUI Assets Accum Depr -1,524,331.40

## 1500A · Accum Deprecn-Assets aft 9-09

## 15000AI · Infrastructure

|                                          |             |
|------------------------------------------|-------------|
| 15005A · Booster Pumps & Bldgs-Acc Depr  | -153,395.55 |
| 15007A · Monitor & Pressure Sys-Acc Depr | -4,808.70   |
| 15008A · Storage Tanks-Acc Depr          | -36,805.54  |
| 15009A · Wells & Pump Equip-Acc Depr     | -330,142.60 |
| 15012A · Distribution Piping-Acc Depr    | -119,399.63 |
| 15016A · Roads & Landscaping-Acc Depr    | -50,948.11  |
| 15018A · Meters & Connections-Acc Depr   | -88,850.55  |
| 15020A · Generators-Acc Depr             | -162,214.27 |

8:44 AM

12/11/18

Accrual Basis

## Pine-Strawberry Water Improvement District

## Balance Sheet

As of November 30, 2018

|                                                | Nov 30, 18    |
|------------------------------------------------|---------------|
| Total 15000AI · Infrastructure                 | -946,564.95   |
| 15000VA · Vehicles/Furniture & Equipment       |               |
| 15004A · Computers Hard & Soft-Acc Depr        | -61,420.08    |
| 15014A · Field Equipment-Acc Depr              | -65,177.02    |
| 15015A · Vehicles & Equipmt-Acc Depr           | -49,577.30    |
| Total 15000VA · Vehicles/Furniture & Equipment | -176,174.40   |
| 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   | -1,142,294.55 |
| 15000 · Fixd Assets-Acqrd After 9-30-09        |               |
| 15000I · Infrastructure                        |               |
| 15005 · Booster Pumps & Bldgs                  | 282,290.78    |
| 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                  | 3,637,860.68  |
| 15000VE · Vehicles/Furniture & Equipment       |               |
| 15004 · Computers -Hardware & Software         | 67,264.90     |
| 15014 · Field Service Equipment                | 85,899.52     |
| 15015 · Vehicles & Equipment/Field             | 184,656.04    |
| Total 15000VE · Vehicles/Furniture & Equipment | 337,820.46    |
| 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  | 4,105,964.66  |
| 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      |

8:44 AM

12/11/18

Accrual Basis

## Pine-Strawberry Water Improvement District

## Balance Sheet

As of November 30, 2018

|                                            | Nov 30, 18          |
|--------------------------------------------|---------------------|
| Total TANK PROJECTS                        | 316,390.52          |
| <b>BOOSTER STATION PROJECTS</b>            |                     |
| Pine Ranch 2 Booster Station               | 660.00              |
| Total BOOSTER STATION PROJECTS             | 660.00              |
| <b>WIFA AERIAL EXPENSES</b>                | 40,000.00           |
| <b>WATERLINE REPLACEMENT PROJECTS</b>      |                     |
| Portal 3 PRV Replacement                   | 660.00              |
| Tall Pines                                 | 720.00              |
| Str Knolls 2/Str Ranch 2                   | 816,973.46          |
| Cool Pines                                 | 32,620.00           |
| Pinewood Haven Waterline                   | 11,072.29           |
| Rim Vista Waterline                        | 11,012.29           |
| Pine Creek Road Easement                   | 145,902.04          |
| Whispering Pines Road                      | 6,612.00            |
| Total WATERLINE REPLACEMENT PROJECTS       | 1,025,572.08        |
| <b>WIFA PROGRAM MANAGEMENT</b>             |                     |
| Program Management Fees                    | 55,353.77           |
| WIFA Program Mgmt Expenses                 | 7,007.03            |
| Total WIFA PROGRAM MANAGEMENT              | 62,360.80           |
| Total 13202 · WIFA CIP                     | 1,444,983.40        |
| 13201 · CIP FY2018                         |                     |
| WIFA- TAG                                  | 35,349.50           |
| Str View 1                                 | 480.00              |
| Total 13201 · CIP FY2018                   | 35,829.50           |
| Total 13200 · Assets To Be Capitalized-WIP | 1,480,812.90        |
| Total Fixed Assets                         | 5,306,895.58        |
| Other Assets                               |                     |
| 14005A · Ammortization of Goodwill         | -296,050.60         |
| 14005 · Acq Costs - Excess-goodwill        | 1,257,552.00        |
| 14001 · Security Dep Admin Bldg Lease      | 699.60              |
| 14004 · Prepaid Expenses                   | 14,204.39           |
| Total Other Assets                         | 976,405.39          |
| <b>TOTAL ASSETS</b>                        | <b>8,235,685.53</b> |
| <b>LIABILITIES &amp; EQUITY</b>            |                     |
| Liabilities                                |                     |
| Current Liabilities                        |                     |
| Accounts Payable                           |                     |
| 20000 · Accounts Payable                   | 512,593.72          |
| Total Accounts Payable                     | 512,593.72          |
| Credit Cards                               |                     |
| 20003 · CC 7855                            | 1,629.45            |
| Total Credit Cards                         | 1,629.45            |
| Other Current Liabilities                  |                     |
| 24001 · Compensated PTO                    | 16,733.97           |
| 25503 · Interest Payable                   | 36,879.26           |
| 24101 · Refundable Customer Deposits       | 214,040.77          |
| 25500 · Sales Tax Payable                  | 12,624.37           |
| Total Other Current Liabilities            | 280,278.37          |
| Total Current Liabilities                  | 794,501.54          |

8:44 AM

12/11/18

Accrual Basis

**Pine-Strawberry Water Improvement District**

**Balance Sheet**

As of November 30, 2018

---

|                                        |                     |
|----------------------------------------|---------------------|
|                                        | <b>Nov 30, 18</b>   |
| Long Term Liabilities                  |                     |
| 25005 - WIFA Note Payable              | 796,756.45          |
| 25004 - Compass Bank Refinance of Loan | 5,047,415.00        |
| Total Long Term Liabilities            | 5,844,171.45        |
| Total Liabilities                      | 6,638,672.99        |
| Equity                                 |                     |
| 32001 Prior Period Restatement         | -667,774.43         |
| 32000 - Revenues over Expenses 6/30/18 | 1,816,569.58        |
| Net Income                             | 448,217.39          |
| Total Equity                           | 1,597,012.54        |
| TOTAL LIABILITIES & EQUITY             | <u>8,235,685.53</u> |

8:35 AM

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

12/11/18

Accrual Basis

|                                                | Nov 18     | Jul - Nov 18 |
|------------------------------------------------|------------|--------------|
| <b>Ordinary Income/Expense</b>                 |            |              |
| <b>Income</b>                                  |            |              |
| 50000 · Revenues                               |            |              |
| 50200A · Other Water Fees                      |            |              |
| 50208 · Meter Re-Installation                  | 150.00     | 300.00       |
| 50207 · Reconnection Fee                       | 0.00       | 100.00       |
| 50205 · Re-Establishment                       | 0.00       | 1,007.50     |
| 50203 · Meter Installation                     | 1,200.00   | 7,350.00     |
| 50202 · Establishment Fee-Water                | 1,500.00   | 6,450.00     |
| 50209 · Impact Fee Income                      | 2,000.00   | 12,000.00    |
| Total 50200A · Other Water Fees                | 4,850.00   | 27,207.50    |
| 50100 · Miscellaneous Fees                     |            |              |
| 50101 · Late Fees                              | 1,563.78   | 6,797.79     |
| 50102 · NSF Checks                             | 120.00     | 480.00       |
| Total 50100 · Miscellaneous Fees               | 1,683.78   | 7,277.79     |
| 50300 · Property Tax Levy                      | 53,807.74  | 422,695.67   |
| 50200 · Water Fees                             |            |              |
| 50201D · Excess Gallon Fees Tier 4             | 8,045.19   | 74,583.26    |
| 50201C · Excess Gallon Fees Tier 3             | 4,635.79   | 39,893.81    |
| 50201B · Excess Gallon Fees Tier 2             | 4,701.48   | 32,814.10    |
| 50201A · Excess Gallon Fees-Tier 1             | 6,338.54   | 36,915.49    |
| 50201 · Water Base Fees                        | 136,721.94 | 594,293.05   |
| Total 50200 · Water Fees                       | 160,442.94 | 778,499.71   |
| Total 50000 · Revenues                         | 220,784.46 | 1,235,680.67 |
| Total Income                                   | 220,784.46 | 1,235,680.67 |
| <b>Expense</b>                                 |            |              |
| 60000 · ADMINISTRATION                         |            |              |
| 60039 · Other Admin Expenses                   |            |              |
| 60032 · Advertisements/Website Expenses        |            |              |
| 03 · Website Maintenance                       | 570.00     | 2,820.00     |
| 02 · Public Notices                            | 0.00       | 547.26       |
| 01 · Election Expenses                         | 0.00       | 177.66       |
| Total 60032 · Advertisements/Website Expenses  | 570.00     | 3,544.92     |
| 60031 · Mailings-Customer Billings             | 1,733.54   | 9,851.09     |
| 60027 · Travel Reimbursements - Adm.           | 80.12      | 371.17       |
| 60025 · Supplies / Printing - Adm.             |            |              |
| 60025-A · Special Event Supplies/Expenses      | 8.77       | 317.77       |
| 60025 · Supplies / Printing - Adm. - Other     | 129.56     | 2,209.73     |
| Total 60025 · Supplies / Printing - Adm.       | 138.33     | 2,527.50     |
| 60024 · Dues and Subscriptions                 |            |              |
| 60024-A · SIMPLE Retirement Plan Fees          | 0.00       | 50.00        |
| 60024 · Dues and Subscriptions - Other         | 0.00       | 283.00       |
| Total 60024 · Dues and Subscriptions           | 0.00       | 333.00       |
| 60018 · Postage- General (Not Billings)        | 98.67      | 227.66       |
| 60014 · Insurance General                      | 919.06     | 4,595.30     |
| 60011 · Bank Charges                           | 1,510.61   | 4,703.75     |
| Total 60039 · Other Admin Expenses             | 5,050.33   | 26,154.39    |
| 60038 · Outside Source Fees                    |            |              |
| 60036 · Drug Testing-StatClinix                | 75.00      | 215.00       |
| 60010 · Sage-EFT Fees                          | 1,083.10   | 4,202.79     |
| 60009 · Merchant Credit Card Fees              | 0.00       | 3,308.63     |
| 60008 · Invoice Cloud Fees                     | 1,208.00   | 6,323.20     |
| Total 60038 · Outside Source Fees              | 2,366.10   | 14,049.62    |
| 60037 · Administrative Office Expenses         |            |              |
| 60019 · Equipment Rental-Adm                   | 214.91     | 1,074.55     |
| 60023 · Computer/Software/IT Expenses          | 6,599.97   | 17,044.07    |
| 60015 · Small Equipment / Furniture            | 0.00       | 746.19       |
| 60016 · Telephone/Ans. Serv./ Internet         |            |              |
| 60016A · 60016A DM Cell Phone                  | 50.94      | 305.36       |
| 60016 · Telephone/Ans. Serv./ Internet - Other | 724.42     | 4,516.63     |
| Total 60016 · Telephone/Ans. Serv./ Internet   | 775.36     | 4,821.99     |

8:35 AM

# Pine-Strawberry Water Improvement District Profit & Loss YTD Comparison

12/11/18

November 2018

Accrual Basis

|                                                     | Nov 18           | Jul - Nov 18      |
|-----------------------------------------------------|------------------|-------------------|
| 60017 · Janitorial/Trash & Security bldg            | 555.00           | 1,238.21          |
| 60013 · Electric, Propane & Water- Adm.             | 427.85           | 1,630.97          |
| 60012 · Building Lease                              | 1,200.00         | 6,000.00          |
| <b>Total 60037 · Administrative Office Expenses</b> | <b>9,773.09</b>  | <b>32,555.98</b>  |
| <b>6000-B · 6000-B-Admin Employer Burden</b>        |                  |                   |
| 600-9I · PSWID HSA Burden-Admin                     | 291.70           | 466.72            |
| 600-9H · PSWID Retirement Burden Admin              | 626.65           | 2,116.87          |
| 600-9G · Payroll Processing Fees/ADP                | 361.40           | 1,689.22          |
| 600-9F · Employer Insurances Burden                 | 2,256.14         | 10,037.68         |
| 600-9E · PSWID-Workmens Comp Insurance              | 136.25           | 681.25            |
| 600-9D · PSWID-Employment Taxes-SUTA                | 449.00           | 449.00            |
| 600-9C · PSWID-Employment Taxes-FUTA                | 21.12            | 21.12             |
| 600-9B · PSWID-Employment Taxes-Med                 | 352.94           | 1,120.50          |
| 600-9A · PSWID-Employment Taxes-SS                  | 1,509.13         | 4,791.10          |
| 6000-B · 6000-B-Admin Employer Burden - Other       | 0.00             | 0.00              |
| <b>Total 6000-B · 6000-B-Admin Employer Burden</b>  | <b>6,004.33</b>  | <b>21,373.46</b>  |
| <b>6000-A · Administrative Labor</b>                |                  |                   |
| 600-4 · 600-4 CS Rep 1                              | 3,558.75         | 3,558.75          |
| 600-10 · Administrative OT Expense                  | 5.63             | 130.05            |
| 600-7 · Accountant                                  | 5,698.75         | 17,393.75         |
| 600-6 · CS Representative 2                         | 3,588.75         | 12,347.27         |
| 600-1 · District Manager                            | 12,403.86        | 43,118.53         |
| <b>Total 6000-A · Administrative Labor</b>          | <b>25,255.74</b> | <b>76,548.35</b>  |
| <b>60030 · Depreciation Expense-Admin</b>           |                  |                   |
| 60030A · Ammortized Deferred Acq Charges            | 2,619.92         | 13,099.60         |
| 60030 · Depreciation Expense-Admin - Other          | 145.61           | 728.06            |
| <b>Total 60030 · Depreciation Expense-Admin</b>     | <b>2,765.53</b>  | <b>13,827.66</b>  |
| <b>Total 60000 · ADMINISTRATION</b>                 | <b>51,215.12</b> | <b>184,509.46</b> |
| <b>70000 · BOARD OF DIRECTORS</b>                   |                  |                   |
| 70012 · Website-Updates & Postings                  | 37.78            | 188.90            |
| 70001 · Accountant Fees-Audit                       | 1,400.00         | 18,200.00         |
| 70003 · Ins. Public Officials Liability             | 368.83           | 1,844.15          |
| 70004 · Legal Fees - B of D                         |                  |                   |
| 70004L · Litigation Expenses                        | 1,732.50         | 10,485.00         |
| 70004 · Legal Fees - B of D - Other                 | 2,137.50         | 13,837.50         |
| <b>Total 70004 · Legal Fees - B of D</b>            | <b>3,870.00</b>  | <b>24,322.50</b>  |
| <b>70005 · Public Communications &amp; Ads Run</b>  | <b>20.05</b>     | <b>99.85</b>      |
| <b>Total 70000 · BOARD OF DIRECTORS</b>             | <b>5,696.66</b>  | <b>44,655.40</b>  |
| <b>80000 · OPERATIONS</b>                           |                  |                   |
| <b>80040 · Field Expenses</b>                       |                  |                   |
| 80042 · Water/Supplies for Outages                  | 65.96            | 165.96            |
| 80008 · Equipment Rental-Field                      | 0.00             | 1,178.99          |
| 80007 · Storage Unit                                | 50.00            | 250.00            |
| 80041 · Tools & Misc Expenses                       | 5,958.52         | 14,046.21         |
| <b>Total 80040 · Field Expenses</b>                 | <b>6,074.48</b>  | <b>15,641.16</b>  |
| <b>80038 · Existing Sites Wells/Pumps/Tank</b>      |                  |                   |
| 80026 · Shipping Expense                            | 86.60            | 645.68            |
| 80030 · Propane-Well Sites                          | 0.00             | 394.44            |
| 80014 · Water Share Agreeemts                       | 2,137.34         | 15,270.77         |
| 80017 · Asphalt-Landscape Repairs                   | 9,399.81         | 16,567.89         |
| 80025 · Well Sites-Licenses & Permits               | 319.28           | 319.28            |
| 80018 · Testing Lab/Regulatory Fees H2O             | 404.00           | 3,097.85          |
| 80010 · Outside Services                            |                  |                   |
| 80011 · Blue Stake Service Water                    | 46.09            | 230.45            |
| 80010-P · Plumber Service                           | 0.00             | 432.95            |
| 80010CO · Contract Operator                         | 650.00           | 4,125.00          |
| 80010-G · Maintenance Connection                    | 597.00           | 4,251.68          |
| 80010F · Tank Level Monitoring                      | 120.00           | 648.00            |
| 80010D · Infrastructure Repair/Eval                 | 234.81           | 234.81            |
| 80010B · Survey Costs                               | 0.00             | 5,701.40          |
| 80010A · Regulatory Fees/Permits                    | 8,974.00         | 9,074.00          |
| <b>Total 80010 · Outside Services</b>               | <b>10,621.90</b> | <b>24,698.29</b>  |
| <b>80015 · Chemicals/Supplies Water</b>             | <b>1,009.80</b>  | <b>3,306.41</b>   |
| <b>80013 · Telephones-Tank Levels/Pumps</b>         | <b>394.63</b>    | <b>1,973.15</b>   |

8:35 AM

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

12/11/18

Accrual Basis

|                                                          | Nov 18            | Jul - Nov 18      |
|----------------------------------------------------------|-------------------|-------------------|
| 80012 · Electricity Wells & Water Share                  |                   |                   |
| 80012B · Electric-Existing Well Sites                    | 6,866.22          | 33,916.59         |
| 80012A · Electric Water Shares                           | 1,627.23          | 9,652.87          |
| <b>Total 80012 · Electricity Wells &amp; Water Share</b> | <b>8,493.45</b>   | <b>43,569.46</b>  |
| 80038 · Existing Sites Wells/Pumps/Tank - Other          | 0.00              | 1,723.70          |
| <b>Total 80038 · Existing Sites Wells/Pumps/Tank</b>     | <b>32,866.81</b>  | <b>111,566.92</b> |
| 80037 · Field Office Expenses                            |                   |                   |
| 80033 · Field Copy Machine                               | 271.26            | 1,082.34          |
| 80039 · Certification/Related Expenses                   | 0.00              | 420.64            |
| 80031 · Mileage/Meals/Gear                               | 257.97            | 1,017.72          |
| 80029 · Cell Phones & Communications                     | 407.38            | 2,442.64          |
| 80005 · Janitorial/Trash - Field Office                  | 816.30            | 1,615.50          |
| 80004 · Supplies Field Office                            | 43.64             | 575.74            |
| 80002 · Water -Field Office                              | 64.33             | 321.58            |
| 80001 · Phone/Electric -Field Office                     | 620.20            | 2,902.07          |
| 80037 · Field Office Expenses - Other                    | 0.00              | 53.71             |
| <b>Total 80037 · Field Office Expenses</b>               | <b>2,481.08</b>   | <b>10,431.94</b>  |
| 80036 · Field Vehicle & Equipmt Costs                    |                   |                   |
| 80024 · Autos & Eqpt-Insurance Fees                      | 789.28            | 3,836.82          |
| 80023 · Autos & Eqpt-License Fees                        | 0.00              | 504.89            |
| 80022 · Autos & Eqpt-Maintain & Repair                   | 2,988.13          | 12,357.19         |
| 80020 · Autos & Eqpt-Fuel Expense                        | 1,636.79          | 8,665.65          |
| <b>Total 80036 · Field Vehicle &amp; Equipmt Costs</b>   | <b>5,414.20</b>   | <b>25,364.55</b>  |
| 80035 · Parts Water Structures                           |                   |                   |
| 80016 · Parts Existing Infrastructure                    |                   |                   |
| 80016H · Hydrant Expenses                                | 0.00              | 463.52            |
| Milk Ranch 2 Well                                        | 14.46             | 14.46             |
| 80016PM · Pumps & Motors                                 | 0.00              | 2,999.97          |
| 80016W · Water Share Improvements                        | 0.00              | 11.93             |
| 80016 · Parts Existing Infrastructure - Other            | 9,815.43          | 31,983.52         |
| <b>Total 80016 · Parts Existing Infrastructure</b>       | <b>9,829.89</b>   | <b>35,473.40</b>  |
| <b>Total 80035 · Parts Water Structures</b>              | <b>9,829.89</b>   | <b>35,473.40</b>  |
| 8000-P · Field Employer Burden                           |                   |                   |
| 800-9I · PSWID HSA Burden-Field                          | 612.57            | 1,020.95          |
| 800-9H · PSWID Retirement Burden-Field                   | 139.86            | 692.39            |
| 800-9G · Child Support Payment                           | 0.00              | 0.00              |
| 800-9F · Employer Insurance Burden                       | 4,210.66          | 24,309.60         |
| 800-9E · PSWID-Workmens Comp Insurance                   | 893.13            | 4,465.65          |
| 800-9D · PSWID-Employment Taxes-SUTA                     | 367.33            | 3,044.06          |
| 800-9C · PSWID-Employment Taxes-FUTA                     | 17.27             | 143.14            |
| 800-9B · PSWID-Employment Taxes-MED                      | 500.64            | 1,869.60          |
| 800-9A · PSWID-Employment Taxes-SS                       | 2,140.61          | 7,994.28          |
| 8000-P · Field Employer Burden - Other                   | 0.00              | 0.00              |
| <b>Total 8000-P · Field Employer Burden</b>              | <b>8,882.07</b>   | <b>43,539.67</b>  |
| 8000-O · Field Labor                                     |                   |                   |
| 800-12 · Utility Worker 12                               | 3,720.00          | 7,807.50          |
| 800-11 · Utility Worker 11                               | 5,430.00          | 15,040.00         |
| 800-9 · Utility Worker 9                                 | 4,392.00          | 14,591.85         |
| 800-2 · Utility Worker 2                                 | 4,365.00          | 12,807.00         |
| 800-10 · Field OT Expense                                | 4,212.50          | 22,728.67         |
| 800-4 · Utility Worker 4                                 | 4,669.33          | 15,833.04         |
| 800-3 · Utility Worker 3                                 | 4,840.00          | 15,541.42         |
| 800-1 · Utility Worker 1                                 | 0.00              | 5,605.14          |
| 800-5 · Field Service Lead 5                             | 5,355.00          | 19,797.60         |
| <b>Total 8000-O · Field Labor</b>                        | <b>36,983.83</b>  | <b>129,752.22</b> |
| 80021 · Depreciation Expense                             | 28,904.44         | 144,520.03        |
| <b>Total 80000 · OPERATIONS</b>                          | <b>131,436.80</b> | <b>516,289.89</b> |
| <b>Total Expense</b>                                     | <b>188,348.58</b> | <b>745,454.75</b> |
| <b>Net Ordinary Income</b>                               | <b>32,435.88</b>  | <b>490,225.92</b> |
| Other Income/Expense                                     |                   |                   |
| Other Income                                             |                   |                   |
| 50400 · Other Income                                     |                   |                   |

8:35 AM

# Pine-Strawberry Water Improvement District

## Profit & Loss YTD Comparison

12/11/18

Accrual Basis

November 2018

|                                    | Nov 18            | Jul - Nov 18      |
|------------------------------------|-------------------|-------------------|
| 50407 · Rebates                    | 0.00              | 1,650.00          |
| 50406 · WIFA Grant Funds           | 0.00              | 43,296.79         |
| 50401 · Accounting Credit          | 110.68            | 601.77            |
| 50403 · Interest                   | 150.94            | 739.68            |
| <b>Total 50400 · Other Income</b>  | <b>261.62</b>     | <b>46,288.24</b>  |
| <b>Total Other Income</b>          | <b>261.62</b>     | <b>46,288.24</b>  |
| <b>Other Expense</b>               |                   |                   |
| 10101 · Other Expense              |                   |                   |
| 10106 · Interest & Finance Charges | 18,439.63         | 88,296.77         |
| <b>Total 10101 · Other Expense</b> | <b>18,439.63</b>  | <b>88,296.77</b>  |
| <b>Total Other Expense</b>         | <b>18,439.63</b>  | <b>88,296.77</b>  |
| <b>Net Other Income</b>            | <b>-18,178.01</b> | <b>-42,008.53</b> |
| <b>Net Income</b>                  | <b>14,257.87</b>  | <b>448,217.39</b> |