

## ICR Sanitary District Statement of Financial Position

As of May 31, 2011

May 31, 11

**ASSETS**

**Current Assets**

**Checking/Savings**

1000 - Chase Bank (Clearing Account) 44,800.33

1100 - Treasurer - Fund 6-50940 (O&M Account) 152,902.91

**Total Checking/Savings** 197,703.24

**Accounts Receivable**

1500 - Accounts Receivable 2,082,215.90

**Total Accounts Receivable** 2,082,215.90

**Total Current Assets** 2,279,919.14

**Fixed Assets**

1700 - Land 56,000.00

1810 - Infrastructure - ICR 714,529.41

1820 - Treatment Plant - SBR 434,028.59

1830 - Infrastructure - The Preserve 215,424.08

1900 - Accumulated Depreciation -531,308.07

**Total Fixed Assets** 888,674.01

**TOTAL ASSETS** 3,168,593.15

**LIABILITIES & FUND BALANCES**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

2000 - Accounts Payable 19,481.26

**Total Accounts Payable** 19,481.26

**Total Current Liabilities** 19,481.26

**Total Liabilities** 19,481.26

**Equity**

3800 - Net Assets 1,082,671.41

3805 - Restricted Replacement&Repairs 501,255.51

3810 - Temp Restricted Budget C/O 191,935.00

Net Income 1,373,249.97

**Total Equity** 3,149,111.89

**TOTAL LIABILITIES & FUND BALANCES** 3,168,593.15

**ICR Sanitary District  
Statement of Activities Budget Performance**

May 2011

	MONTHLY BUDGET VS ACTUAL				YEAR TO DATE BUDGET VS ACTUAL				ANNUAL BUDGET	
	May 11	May 11	\$ Over	% of	Jul '10-May '11	Jul '10-May '11	\$ Over	% of	Annual	% of
	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
7200 - Acct Srv										
7221 - Annual Financial Report (177)	33.33	33.33	-33.33		422.50	366.67	55.83	115.23%	400.00	105.63%
7222 - Customer Billing(257)	20.25	20.84	-0.59	97.17%	202.50	229.17	-26.67	86.36%	250.00	81.00%
7223 - Meetings (-930)	300.00	250.00	50.00	120.0%	3,427.50	2,750.00	677.50	124.64%	3,000.00	114.25%
7224 - Monthly Fee	425.00	425.00		100.0%	4,675.00	4,675.00		100.0%	5,100.00	91.67%
7225 - Postage (245)	22.91	50.00	-27.09	45.82%	536.03	550.00	-13.97	97.46%	600.00	89.34%
7226 - Special Projects (779)	112.50	16.67	95.83	674.87%	236.25	183.33	52.92	128.87%	200.00	118.13%
7228 - Customer Records Maint (2,871)	275.00	8.33	266.67	3,301.32%	1,000.00	91.66	908.34	1,080.99%	100.00	1000.00%
7229 - Collection Costs (3,960)	8.33	8.33	-8.33		91.67	91.67	-91.67		100.00	0.00%
<b>Total 7220 - Acct Srv</b>	<b>1,155.66</b>	<b>812.50</b>	<b>343.16</b>	<b>142.24%</b>	<b>10,499.78</b>	<b>8,937.50</b>	<b>1,562.28</b>	<b>117.48%</b>	<b>9,750.00</b>	<b>107.69%</b>
7230 - Depreciation(-319)	2,732.05	2,241.17	490.88	121.9%	30,052.56	24,652.83	5,399.73	121.9%	26,894.00	111.74%
7235 - Director Reimbursements (5,411)	748.70	250.00	498.70	299.48%	1,337.22	2,750.00	-1,412.78	48.63%	3,000.00	44.57%
7240 - Dues,Memberships & Permits (9K)	166.67	166.67	-166.67		1,833.33	1,833.33	-1,833.33		2,000.00	0.00%
7250 - Electric (@ 50%)(642)	719.80	666.67	53.13	107.97%	6,865.20	7,333.33	-468.13	93.62%	8,000.00	85.82%
7260 - Equipment & Supplies (6,293)	83.33	83.33	-83.33		916.67	916.67	-916.67		1,000.00	0.00%
7270 - Fence Upgrade (200)	8.33	8.33	-8.33		91.67	91.67	-91.67		100.00	0.00%
7280 - Insurance Premium (2,949)	375.00	375.00	-375.00		4,058.00	4,125.00	-67.00	98.38%	4,500.00	90.18%
7290 - Landscape Maintenance (225)	185.00	41.67	123.33	395.97%	165.00	458.33	-293.33	36.0%	500.00	33.00%
7300 - Manager Services (200)										
7310 - Operator										
7311 - Contract Fee @ 50% (3,986)	5,834.54	3,166.66	2,667.88	184.25%	35,007.24	34,883.33	173.91	100.5%	36,000.00	92.17%
7312 - Special Meetings (1,010)	220.00	166.67	53.33	132.0%	1,760.00	1,833.33	-73.33	96.0%	2,000.00	88.00%
<b>Total 7310 - Operator</b>	<b>6,054.54</b>	<b>3,333.33</b>	<b>2,721.21</b>	<b>181.64%</b>	<b>36,767.24</b>	<b>36,666.66</b>	<b>100.58</b>	<b>100.27%</b>	<b>40,000.00</b>	<b>91.92%</b>
7330 - Office Supplies (383)	69.85	25.00	44.85	279.4%	314.67	275.00	39.67	114.43%	300.00	104.89%
7340 - Rent - Meeting Room(800)	25.00	25.00	-25.00		250.00	275.00	-25.00	90.91%	300.00	83.33%
7350 - Telephone (120)	108.27	112.50	-4.23	96.24%	767.97	1,237.50	-469.53	62.06%	1,350.00	56.89%
7360 - Trash Disposal (122)	54.00	16.67	37.33	323.94%	216.00	183.33	32.67	117.82%	200.00	108.00%
7370 - Water (435)	22.74	25.00	-2.26	90.96%	285.50	275.00	10.50	96.55%	300.00	88.50%
7375 - Web Hosting Expenses (120)	47.92	47.92	-47.92		540.00	527.08	12.92	102.45%	575.00	93.91%
7380 - Yavapai County - Elections (4K)	1,902.47	16.66	1,885.81	11,419.39%	2,235.27	183.34	2,051.93	1,219.19%	200.00	1117.64%
<b>Total 7200 - O &amp; M Exp</b>	<b>13,895.58</b>	<b>8,830.75</b>	<b>5,064.83</b>	<b>157.35%</b>	<b>98,208.47</b>	<b>97,188.24</b>	<b>1,020.23</b>	<b>101.1%</b>	<b>105,989.00</b>	<b>92.68%</b>
7500 - O & M Exp Reimb										
7510 - Accounting Services-TRR	67.50	116.67	-49.17	57.86%	753.75	1,283.34	-529.59	58.73%	1,400.00	53.84%
7511 - Accounting Services - WC	22.50	8.33	14.17	270.11%	236.25	91.67	144.58	257.72%	100.00	236.25%
7520 - Chemicals										
7521 - Chlorine	191.73	358.33	-166.60	53.51%	3,734.04	3,941.67	-207.63	94.73%	4,300.00	86.84%

**ICR Sanitary District  
Statement of Activities Budget Performance**

May 2011

	MONTHLY BUDGET VS ACTUAL			YEAR TO DATE BUDGET VS ACTUAL				ANNUAL BUDGET		
	May 11	\$ Over	% of	Jul '10-May '11	Jul '10-May '11	\$ Over	% of	Annual	% of	
	Actual	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget	
7523 - Methanol	1,260.35	666.67	593.68	189.05%	15,500.71	7,333.33	8,167.38	211.37%	8,000.00	193.76%
7524 - Odor Media (Odor Media)		150.00	-150.00			1,650.00	-1,650.00		1,800.00	0.00%
7525 - Lime					97.38		97.38	100.0%		
<b>Total 7520 - Chemicals</b>	<b>1,462.08</b>	<b>1,175.00</b>	<b>277.08</b>	<b>123.58%</b>	<b>19,382.13</b>	<b>12,925.00</b>	<b>6,407.13</b>	<b>149.57%</b>	<b>14,100.00</b>	<b>137.11%</b>
7530 - Contract Courier Service	667.00	250.00	417.00	266.8%	6,994.00	2,750.00	4,244.00	254.33%	3,000.00	233.13%
7540 - Electric (@ 50 %)	719.79	666.67	53.12	107.97%	6,865.18	7,333.34	-468.16	93.62%	8,000.00	85.81%
7560 - Engineering Srv										
7561 - Services Reimbursable by TRR	250.00	250.00	-250.00		2,750.00	2,750.00	-2,750.00		3,000.00	0.00%
7562 - Service Reimbursable by WC	250.00	250.00	-250.00		2,750.00	2,750.00	-2,750.00		3,000.00	0.00%
7563 - Services Reimbursable- Preserve										
<b>Total 7580 - Engineering Srv</b>	<b>500.00</b>	<b>-500.00</b>			<b>5,500.00</b>	<b>-5,500.00</b>			<b>6,000.00</b>	<b>0.00%</b>
7570 - Equipment & Supplies	339.61	541.67	-202.06	62.7%	6,561.16	5,956.33	622.83	110.45%	6,500.00	101.25%
7580 - General Maint. & Repair										
7581 - General Maintenance-TRR	8.33	8.33	-8.33		2,164.69	91.67	2,073.02	2,361.39%	100.00	2164.69%
7582 - General Maintenance -WC	8.34	8.34	-8.34		565.93	91.67	-91.67		100.00	0.00%
7580 - General Maint. & Repair - Other										
<b>Total 7590 - General Maint. &amp; Repair</b>	<b>565.93</b>	<b>16.67</b>	<b>549.26</b>	<b>3,394.9%</b>	<b>2,730.82</b>	<b>183.34</b>	<b>2,547.28</b>	<b>1,489.38%</b>	<b>200.00</b>	<b>1365.31%</b>
7590 - Generator Maint & Repair										
7600 - Hauling Sludge	2,541.27	2,063.33	457.94	121.96%	28,753.50	22,916.67	5,836.83	125.47%	25,000.00	115.01%
7601 - Influent Hauling TRR										
7602 - Influent Hauling WC										
7610 - Laboratory Analysis	396.00	1,000.00	-604.00	38.6%	6,760.00	11,000.00	-4,240.00	61.46%	12,000.00	56.33%
7620 - Manager Services										
7630 - Operator										
7631 - Contract Fee (@ 50%)	5,834.54	3,166.67	2,667.87	184.25%	35,007.24	34,833.33	173.91	100.5%	38,000.00	92.12%
7632 - Courier Service	806.40	416.67	389.73	193.59%	4,704.00	4,583.33	120.67	102.63%	5,000.00	94.08%
7633 - Emergency Service	35.00	8.34	26.66	419.66%	35.00	91.67	-56.67	38.18%	100.00	35.00%
<b>Total 7630 - Operator</b>	<b>6,675.94</b>	<b>3,591.68</b>	<b>3,084.26</b>	<b>185.87%</b>	<b>39,746.24</b>	<b>39,508.33</b>	<b>237.91</b>	<b>100.6%</b>	<b>43,100.00</b>	<b>92.23%</b>
7640 - Plant Modifications										
<b>Total 7600 - O &amp; M Exp Reimb</b>	<b>13,447.62</b>	<b>10,000.02</b>	<b>3,447.60</b>	<b>134.48%</b>	<b>118,752.83</b>	<b>110,000.02</b>	<b>8,752.81</b>	<b>107.96%</b>	<b>120,000.00</b>	<b>98.96%</b>
7700 - Professional Srv										
7710 - Accounting Service (1,1750)	250.00	250.00	-250.00		4,065.00	2,750.00	1,335.00	148.55%	3,000.00	136.17%
7720 - Attorney Fees (26,260)										
7721 - Legal fees - District(28,222)	1,250.00	1,250.00	-1,250.00		13,750.00	13,750.00	-13,750.00		15,000.00	0.00%
7722 - Litigation Legal Fees(113,158)	7,480.45	10,000.00	-2,519.55	74.81%	416,490.52	110,000.00	306,490.52	378.63%	120,000.00	347.08%

**ICR Sanitary District  
Statement of Activities Budget Performance**

	MONTHLY BUDGET VS ACTUAL			YEAR TO DATE BUDGET VS ACTUAL				ANNUAL BUDGET	
	May 11	May 11	% of	Jul '10-May '11	Jul '10-May '11	\$ Over	% of	Annual	% of
	Actual	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
	42,421.97			42,421.97					
7723 - Litigation Fees - RPA suit	49,902.42	11,250.00	443.58%	458,912.49	123,750.00	335,162.49	370.84%	135,000.00	339.94%
Total 7720 - Attorney Fees (26,260)									
7730 - Consulting Services (15,200)	8.33	-8.33		3,527.50	91.67	3,435.83	3,848.04%	100.00	3527.50%
7740 - Eng Services-District (26,695)	8.33	-8.33			91.67	-91.67		100.00	0.00%
Total 7700 - Professional Srvc	49,902.42	11,516.66	433.31%	466,524.99	126,683.34	339,841.65	368.26%	138,200.00	337.57%
8000 - Kubota Plant Expansion Reimb									
8110 - WIFA	833.33	-833.33			9,166.66	-9,166.66		10,000.00	0.00%
Total 8000 - Kubota Plant Expansion Reimb	833.33	-833.33			9,166.66	-9,166.66		10,000.00	0.00%
Total Expense	78,727.80	42,014.09	187.38%	694,988.47	462,154.93	222,813.54	148.21%	504,169.00	135.86%
Net Ordinary Income	247,030.69			1,373,249.97		1,373,249.97	100.0%		
Net Income	247,030.69	247,030.69		1,373,249.97		1,373,249.97	100.0%		