

**ICR Water Users Association Inc**  
**Balance Sheet Prev Year Comparison**  
**As of December 31, 2018**

	Dec 31, 18	Dec 31, 17	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
<b>SAVINGS ACCOUNTS</b>				
TRR SAVINGS	5,001.22	5,003.73	-2.51	-0.1%
ICR SAVINGS	5,001.22	5,003.74	-2.52	-0.1%
ICR CD	5,011.10	5,006.16	4.94	0.1%
TRR CD	5,011.10	5,006.16	4.94	0.1%
<b>Total SAVINGS ACCOUNTS</b>	20,024.64	20,019.79	4.85	0.0%
Checking Accounts				
10225 · TRR DIVISION RESERVES	88,029.69	88,029.69	0.00	0.0%
10224 · ICR DIVISION RESERVES	124,634.93	124,634.93	0.00	0.0%
10223 · WC Settlement funds Collected	78,125.00	78,125.00	0.00	0.0%
10220 · National Bank of AZ	219,100.24	407,681.18	-188,580.94	-46.3%
10221 · MW Settlement Funds Collected	80,780.66	80,780.66	0.00	0.0%
10222 · MW Settlement Funds Used	-17,048.25	-17,048.25	0.00	0.0%
<b>Total Checking Accounts</b>	573,622.27	762,203.21	-188,580.94	-24.7%
10501 · Architectural Review Account	7,463.31	5,457.01	2,006.30	36.8%
10503 · Performance Deposit Account	16,350.00	9,700.00	6,650.00	68.6%
<b>Total Checking/Savings</b>	617,460.22	797,380.01	-179,919.79	-22.6%
<b>Other Current Assets</b>				
140 · Prepaid Legal Fees (Retainers)				
140.1 · Prepaid Legal -ICRWUA	1,500.00	0.00	1,500.00	100.0%
140 · Prepaid Legal Fees (Retainers) - Other	0.00	3,042.45	-3,042.45	-100.0%
<b>Total 140 · Prepaid Legal Fees (Retainers)</b>	1,500.00	3,042.45	-1,542.45	-50.7%
141 Accounts Receivable-A*	19,884.34	29,916.90	-10,032.56	-33.5%
<b>Total Other Current Assets</b>	21,384.34	32,959.35	-11,575.01	-35.1%
<b>Total Current Assets</b>	638,844.56	830,339.36	-191,494.80	-23.1%
<b>Fixed Assets</b>				
10500-T · Const Work in Progress TRR	9,500.00	0.00	9,500.00	100.0%
10500 · 105 Constr Work in Progress-ICR	3,410.00	0.00	3,410.00	100.0%
10100-I · 101 Utilities Plant in Svc ICR	1,550,623.96	1,484,585.03	66,038.93	4.5%
10100-T · 101 Utilities Plant in Svc TRR	8,169,936.33	8,121,785.08	48,151.25	0.6%
10101-I · 101 Utilities Plant in Svc PR	408,941.00	404,968.96	3,972.04	1.0%
10102-I · 101 Utilities Plant in Svc WC	1,925,465.98	1,905,661.00	19,804.98	1.0%
10103-I · 101 Land ICR	9,880.00	9,880.00	0.00	0.0%
10103-T · 101 Land TRR	30,000.00	30,000.00	0.00	0.0%
10800-I · 108 Accum Depr-Util Plan ICR	-643,548.21	-636,792.21	-6,756.00	-1.1%
10800-T · 108 Accum Depr-Util Plan TR	-2,767,950.58	-2,668,802.58	-99,148.00	-3.7%
10801-I · 108 Accum Depr-Util Plan PR	-108,370.76	-99,705.80	-8,664.96	-8.7%
10802-I · 108 Accum Depr-Util Plan WC	-690,448.29	-661,069.29	-29,379.00	-4.4%
<b>Total Fixed Assets</b>	7,897,439.43	7,890,510.19	6,929.24	0.1%
<b>Other Assets</b>				
10700 · Meters Removed Inventory				
10700-P · PR Meters net	300.00	0.00	300.00	100.0%
10700-T · TR Meters net	18,299.00	0.00	18,299.00	100.0%
10700-W · WC Meters net	1,084.00	0.00	1,084.00	100.0%
10700-I · ICR Meters net	3,173.00	0.00	3,173.00	100.0%
<b>Total 10700 · Meters Removed Inventory</b>	22,856.00	0.00	22,856.00	100.0%
<b>Total Other Assets</b>	22,856.00	0.00	22,856.00	100.0%
<b>TOTAL ASSETS</b>	<b>8,559,139.99</b>	<b>8,720,849.55</b>	<b>-161,709.56</b>	<b>-1.9%</b>
<b>LIABILITIES &amp; EQUITY</b>				

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	<u>Dec 31, 18</u>	<u>Dec 31, 17</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
23101 · 231 Accounts Payable	6,217.06	16,563.53	-10,346.47	-62.5%
<b>Total Accounts Payable</b>	6,217.06	16,563.53	-10,346.47	-62.5%
<b>Other Current Liabilities</b>				
23100 · 23100 Sales Tax Payable	0.00	-1.59	1.59	100.0%
23501-I · 235 Customer Security Dep ICR	6,200.00	4,670.00	1,530.00	32.8%
23501-T · 235 Customer Security Dep TRR	11,262.00	7,852.00	3,410.00	43.4%
23502-I · 235 Customer Security Dep WC	2,435.00	930.00	1,505.00	161.8%
23503-I · Customer Security Deposit-PR	230.00	320.00	-90.00	-28.1%
<b>Total Other Current Liabilities</b>	20,127.00	13,770.41	6,356.59	46.2%
<b>Total Current Liabilities</b>	26,344.06	30,333.94	-3,989.88	-13.2%
<b>Long Term Liabilities</b>				
25200-P · ADV IN AID OF CONST-PRESERVE	517.00	983.00	-466.00	-47.4%
25200-I · 252 Adv in Aid of Constr ICR	3,382.18	1,614.18	1,768.00	109.5%
25200-T · 252 Adv in Aid of Constr TRR	82,848.79	58,919.29	23,929.50	40.6%
25202-I · 252 Adv in Aid of Constr WC	14,262.00	4,295.00	9,967.00	232.1%
25204-T · 25201 Advance in Aid Const TRR	4,197,916.25	4,231,905.33	-33,989.08	-0.8%
25205-I · 25201 Advances in Aid Const WC	2,013,233.76	2,019,316.21	-6,082.45	-0.3%
27101-I · 271 Contrib Aid of Const ICR	1,422,939.01	1,422,939.01	0.00	0.0%
27101-T · 271 Contrib Aid of Const TRR	3,629,665.00	3,629,665.00	0.00	0.0%
27102-I · 271 Contrib Aid of Const PR	404,488.00	404,488.00	0.00	0.0%
27200-I · 272 Less- Accum Amort Cont IC	-426,269.52	-396,655.44	-29,614.08	-7.5%
27200-T · 272 Less- Accum Amort Cont TR	-789,589.10	-706,398.50	-83,190.60	-11.8%
27201-I · 272 Less- Accum Amort Cont PR	-119,597.27	-111,138.83	-8,458.44	-7.6%
<b>Total Long Term Liabilities</b>	10,433,796.10	10,559,932.25	-126,136.15	-1.2%
<b>Total Liabilities</b>	10,460,140.16	10,590,266.19	-130,126.03	-1.2%
<b>Equity</b>				
WC Settlmnt Funds-unrestricted	78,125.00	78,125.00	0.00	0.0%
Repair & Replace Restrict Funds	212,664.62	212,664.62	0.00	0.0%
Molly Way Restricted Funds	63,732.41	63,732.41	0.00	0.0%
Accumulated Member Accounts	-2,223,938.67	-2,191,142.54	-32,796.13	-1.5%
Net Income	-31,583.53	-32,796.13	1,212.60	3.7%
<b>Total Equity</b>	-1,901,000.17	-1,869,416.64	-31,583.53	-1.7%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>8,559,139.99</b>	<b>8,720,849.55</b>	<b>-161,709.56</b>	<b>-1.9%</b>