

ICR Water Users Association Inc

Profit & Loss Prev Year Comparison

January through December 2018

	Jan - Dec 18	Jan - Dec 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
48100 · ARC -DEPOSITS - REVIEW ACCTS	2,006.30	-167.00	2,173.30	1,301.38%
48000 · ARC - DEPOSITS - PERFORMANCE	6,650.00	5,600.00	1,050.00	18.75%
*Uncategorized Income	0.00	0.00	0.00	0.0%
41000 · 421 Accounting Credit Income	335.34	286.03	49.31	17.24%
41900 · 419 Interest & Dividend Income	14.85	12.34	2.51	20.34%
42100-I · 421 Non-Utility Income ICR	0.00	1,440.00	-1,440.00	-100.0%
42101-T · Non Utility Income - TRR	0.00	960.00	-960.00	-100.0%
46110-I · 461.1 Resident Water Sales ICR	154,007.02	150,494.94	3,512.08	2.33%
46110-T · 461.1 Resident Water Sales TR	135,334.35	123,222.84	12,111.51	9.83%
46111-I · 461.1 Resident Water Sales PR	6,983.41	5,849.51	1,133.90	19.39%
46112-I · 461.1 Resident Water Sales WC	33,109.75	28,256.46	4,853.29	17.18%
46120-I · 461.2 Comml Water Sales ICR	5,996.49	8,509.76	-2,513.27	-29.53%
46120-T · 461.2 Comml Water Sales TRR	62,887.37	60,317.88	2,569.49	4.26%
46121-I · 461.2 Comml Water Sales PR	2,196.35	2,057.72	138.63	6.74%
46122-I · 461.2 Comml Water Sales WC	4,206.53	4,564.64	-358.11	-7.85%
46510-T · 465.1 Lake Water Sales TRR	132,727.12	124,294.80	8,432.32	6.78%
47100-I · 471 Other Water Revenue ICR	634.76	1,075.47	-440.71	-40.98%
47100-T · 471 Other Water Revenue TRR	3,289.14	1,755.32	1,533.82	87.38%
47101-I · 471 Other Water Revenue PR	1.36	176.50	-175.14	-99.23%
47102-I · 471 Other Water Revenue WC	716.65	281.60	435.05	154.49%
Total Income	551,096.79	518,988.81	32,107.98	6.19%
Gross Profit	551,096.79	518,988.81	32,107.98	6.19%
Expense				
Depreciation & Amortization				
40300-I · 403 Depreciation Expense ICR	29,113.00	30,229.00	-1,116.00	-3.69%
40300-T · 403 Depreciation Expense TRR	173,812.00	186,707.00	-12,895.00	-6.91%
40301-I · 403 Depreciation Expense PR	8,505.96	8,500.00	5.96	0.07%
40302-I · 403 Depreciation Expense WC	37,257.00	37,680.00	-423.00	-1.12%
40400-I · 404 Amort of Contrib ICR	-29,614.08	-29,614.08	0.00	0.0%
40400-T · 404 Amort of Contrib TR	-83,190.60	-83,190.60	0.00	0.0%
40401-I · 404 Amort of Contrib PR	-8,458.44	-8,458.44	0.00	0.0%
Total Depreciation & Amortization	127,424.84	141,852.88	-14,428.04	-10.17%
40811-I · 408.11 Property Taxes ICR	17,636.72	14,945.58	2,691.14	18.01%
42600-I · 426 Misc Non-Utility Exp ICR	0.00	491.22	-491.22	-100.0%
42600-T · 426 Misc Non-Utility Exp TRR	0.00	302.04	-302.04	-100.0%
42740-I · 427.4 Interest on Cust Dep IC	155.70	197.43	-41.73	-21.14%
42740-T · 427.4 Interest on Cust Dep TR	341.72	198.90	142.82	71.81%
42741-I · 427.4 Interest on Cust Dep PR	10.80	4.05	6.75	166.67%
42742-I · 427.4 Interest on Cust Dep WC	49.50	25.70	23.80	92.61%
61000-I · 610 Purchased Water ICR	7,871.50	7,223.50	648.00	8.97%
61500-I · 615 Purchased Pumping Pwr ICR	23,240.30	21,396.79	1,843.51	8.62%
61500-T · 615 Purchased Pumping Pwr TRR	91,884.14	83,009.01	8,875.13	10.69%

ICR Water Users Association Inc Profit & Loss Prev Year Comparison January through December 2018

	Jan - Dec 18	Jan - Dec 17	\$ Change	% Change
61800-I · 618 Chemicals ICR	646.10	808.43	-162.33	-20.08%
61800-T · 618 Chemicals TRR	1,332.10	1,616.67	-284.57	-17.6%
62000-I · 620 Rep/Maint Matl/Supply ICR	9,730.11	11,834.10	-2,103.99	-17.78%
62000-T · 620 Rep/Maint Matl/Supply TRR	55,666.94	31,572.77	24,094.17	76.31%
62100-I · 621 Office Expense ICR	1,034.79	1,767.75	-732.96	-41.46%
62100-T · 621 Office Expense TRR	741.12	1,152.88	-411.76	-35.72%
62200-I · Postage ICR	1,732.88	1,938.55	-205.67	-10.61%
62200-T · Postage- TRR	1,466.68	1,324.27	142.41	10.75%
63200-I · 632 Acct Exp ICR	13,952.76	15,517.50	-1,564.74	-10.08%
63200-T · 632 Acct Exp TRR	11,722.25	8,732.50	2,989.75	34.24%
63200-A · Non-Routing Acctg - ARC	0.00	289.02	-289.02	-100.0%
63210-I · 632-1 Non-Routine Acctg- ICR	9,054.83	6,698.94	2,355.89	35.17%
63210-T · 632-1 Non-routine Acctg-TRR	6,484.79	5,247.58	1,237.21	23.58%
63420-I · Consultant - ICR	1,854.50	2,455.00	-600.50	-24.46%
63420-T · Consultant - TRR	1,350.50	3,858.14	-2,507.64	-65.0%
63500-I · 635 Water Testing ICR	2,681.95	1,843.20	838.75	45.51%
63500-T · 635 Water Testing TRR	2,671.74	2,062.51	609.23	29.54%
63600-I · 636 A-Quality Contract ICR	46,200.00	18,480.00	27,720.00	150.0%
63600-T · 636 A-Quality Contract TRR	46,200.00	73,920.00	-27,720.00	-37.5%
63611-I · 6361 A-Quality - Extras IC	9,377.93	13,302.64	-3,924.71	-29.5%
63611-T · 6361 A-Quality - Extras TR	16,008.52	17,165.36	-1,156.84	-6.74%
63650-I · 636 Other Vend Outside Svc ICR	3,647.55	0.00	3,647.55	100.0%
63650-T · 636 Other Vend Outside Svc TR	7,029.59	0.00	7,029.59	100.0%
65700-I · 657 Insurance-Gen Liabil ICR	8,863.80	8,598.71	265.09	3.08%
65700-T · 657 Insurance-Gen Liabil TRR	5,909.20	5,732.47	176.73	3.08%
67500-I · 675 Misc Operating Exp ICR	0.00	7.20	-7.20	-100.0%
67500-T · 675 Misc Operating Exp TRR	0.00	4.80	-4.80	-100.0%
68000-T · Engineering/Consulting TRR	0.00	-6,352.00	6,352.00	100.0%
68500-A · Legal & Professional - ARC	38,096.23	27,457.55	10,638.68	38.75%
65800 · LEGAL FEES BILLED TO ARC	2,113.50	0.00	2,113.50	100.0%
68500-I · 68500 Legal & Prof Exp ICR	3,213.45	3,386.40	-172.95	-5.11%
68500-T · 68500 Legal & Prof Exp TR	2,728.55	15,109.64	-12,381.09	-81.94%
76000-I · 760 Telephone Expense ICR	547.32	609.98	-62.66	-10.27%
76000-T · 760 Telephone Expense TRR	389.08	406.67	-17.59	-4.33%
77400 · Bank service charges	1,003.61	880.63	122.98	13.97%
65000-I · 650 Transportation Expense-ICR	95.50	16.05	79.45	495.02%
65001-T · 650 Transportation Expense- TRR	56.98	260.18	-203.20	-78.1%
69100-I · 902 Website Expenses-ICR	276.15	1,459.05	-1,182.90	-81.07%
69101-T · 903 Website Expenses - TRR	184.10	972.70	-788.60	-81.07%
69200-I · 904 RATE CASE EXPENSE - ICR	0.00	1,200.00	-1,200.00	-100.0%
69201-T · 905 RATE CASE EXPENSE - TRR	0.00	800.00	-800.00	-100.0%
Total Expense	582,680.32	551,784.94	30,895.38	5.6%
Net Ordinary Income	-31,583.53	-32,796.13	1,212.60	3.7%
Net Income	-31,583.53	-32,796.13	1,212.60	3.7%

Income is up due to additional accts set up
however expenses are directly related
Overall % gain 3.7%