

ICR Water Users Association Inc

Profit & Loss Budget Performance

January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
48100 · ARC -DEPOSITS - REVIEW ACCTS	2,006.30			
48000 · ARC - DEPOSITS - PERFORMANCE	6,650.00			
*Uncategorized Income	0.00			
41000 · 421 Accounting Credit Income	335.34	250.00	85.34	134.14%
41900 · 419 Interest & Dividend Income	14.85	150.00	-135.15	9.9%
42100-I · 421 Non-Utility Income ICR	0.00	1,400.00	-1,400.00	0.0%
42101-T · Non Utility Income - TRR	0.00	950.00	-950.00	0.0%
46110-I · 461.1 Resident Water Sales ICR	154,007.02	150,000.00	4,007.02	102.67%
46110-T · 461.1 Resident Water Sales TR	135,334.35	125,000.00	10,334.35	108.27%
46111-I · 461.1 Resident Water Sales PR	6,983.41	5,500.00	1,483.41	126.97%
46112-I · 461.1 Resident Water Sales WC	33,109.75	28,000.00	5,109.75	118.25%
46120-I · 461.2 Comml Water Sales ICR	5,996.49	7,500.00	-1,503.51	79.95%
46120-T · 461.2 Comml Water Sales TRR	62,887.37	60,000.00	2,887.37	104.81%
46121-I · 461.2 Comml Water Sales PR	2,196.35	1,500.00	696.35	146.42%
46122-I · 461.2 Comml Water Sales WC	4,206.53	4,000.00	206.53	105.16%
46510-T · 465.1 Lake Water Sales TRR	132,727.12	125,000.00	7,727.12	106.18%
47100-I · 471 Other Water Revenue ICR	634.76	1,000.00	-365.24	63.48%
47100-T · 471 Other Water Revenue TRR	3,289.14	1,700.00	1,589.14	193.48%
47101-I · 471 Other Water Revenue PR	1.36	100.00	-98.64	1.36%
47102-I · 471 Other Water Revenue WC	716.65	200.00	516.65	358.33%
Total Income	551,096.79	512,250.00	38,846.79	107.58%
Gross Profit	551,096.79	512,250.00	38,846.79	107.58% BETTER
Expense				
Depreciation & Amortization				
40300-I · 403 Depreciation Expense ICR	29,113.00	32,360.00	-3,247.00	89.97%
40300-T · 403 Depreciation Expense TRR	173,812.00	239,393.00	-65,581.00	72.61%
40301-I · 403 Depreciation Expense PR	8,505.96	8,500.00	5.96	100.07%
40302-I · 403 Depreciation Expense WC	37,257.00	44,761.00	-7,504.00	83.24%
40400-I · 404 Amort of Contrib ICR	-29,614.08	-29,614.00	-0.08	100.0%
40400-T · 404 Amort of Contrib TR	-83,190.60	-83,191.00	0.40	100.0%
40401-I · 404 Amort of Contrib PR	-8,458.44	-8,458.00	-0.44	100.01%
Total Depreciation & Amortization	127,424.84	203,751.00	-76,326.16	62.54% BETTER
40811-I · 408.11 Property Taxes ICR	17,636.72	15,000.00	2,636.72	117.58%
42600-I · 426 Misc Non-Utility Exp ICR	0.00	2,000.00	-2,000.00	0.0%
42600-T · 426 Misc Non-Utility Exp TRR	0.00	2,000.00	-2,000.00	0.0%
42740-I · 427.4 Interest on Cust Dep IC	155.70	200.00	-44.30	77.85%
42740-T · 427.4 Interest on Cust Dep TR	341.72	200.00	141.72	170.86%
42741-I · 427.4 Interest on Cust Dep PR	10.80	10.00	0.80	108.0%
42742-I · 427.4 Interest on Cust Dep WC	49.50	30.00	19.50	165.0%
61000-I · 610 Purchased Water ICR	7,871.50	7,000.00	871.50	112.45%
61000-T · 610 Purchased Water TRR	0.00	50.00	-50.00	0.0%
61500-I · 615 Purchased Pumping Pwr ICR	23,240.30	22,000.00	1,240.30	105.64%

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61500-T · 615 Purchased Pumping Pwr TRR	91,884.14	82,000.00	9,884.14	112.05%	
61800-I · 618 Chemicals ICR	646.10	850.00	-203.90	76.01%	
61800-T · 618 Chemicals TRR	1,332.10	1,750.00	-417.90	76.12%	
62000-I · 620 Rep/Maint Matl/Supply ICR	9,730.11	15,000.00	-5,269.89	64.87%	
62000-T · 620 Rep/Maint Matl/Supply TRR	55,666.94	32,000.00	23,666.94	173.96%	
62100-I · 621 Office Expense ICR	1,034.79	2,000.00	-965.21	51.74%	
62100-T · 621 Office Expense TRR	741.12	1,250.00	-508.88	59.29%	
62200-I · Postage ICR	1,732.88	2,100.00	-367.12	82.52%	
62200-T · Postage- TRR	1,466.68	1,500.00	-33.32	97.78%	
63200-I · 632 Acct Exp ICR	13,952.76	15,000.00	-1,047.24	93.02%	
63200-T · 632 Acct Exp TRR	11,722.25	9,000.00	2,722.25	130.25%	
63200-A · Non-Routing Acctg - ARC	0.00	200.00	-200.00	0.0%	
63210-I · 632-1 Non-Routine Acctg- ICR	9,054.83	7,000.00	2,054.83	129.36%	
63210-T · 632-1 Non-routine Acctg-TRR	6,484.79	5,000.00	1,484.79	129.7%	
63420-I · Consultant - ICR	1,854.50	3,000.00	-1,145.50	61.82%	
63420-T · Consultant - TRR	1,350.50	3,000.00	-1,649.50	45.02%	
63500-I · 635 Water Testing ICR	2,681.95	1,500.00	1,181.95	178.8%	
63500-T · 635 Water Testing TRR	2,671.74	1,500.00	1,171.74	178.12%	
63600-I · 636 A-Quality Contract ICR	46,200.00	18,500.00	27,700.00	249.73%	
63600-T · 636 A-Quality Contract TRR	46,200.00	75,000.00	-28,800.00	61.6%	
63611-I · 6361 A-Quality - Extras IC	9,377.93	20,000.00	-10,622.07	46.89%	
63611-T · 6361 A-Quality - Extras TR	16,008.52	23,000.00	-6,991.48	69.6%	
63650-I · 636 Other Vend Outside Svc ICR	3,647.55	20,000.00	-16,352.45	18.24%	
63650-T · 636 Other Vend Outside Svc TR	7,029.59				
65700-I · 657 Insurance-Gen Liabil ICR	8,863.80	9,000.00	-136.20	98.49%	
65700-T · 657 Insurance-Gen Liabil TRR	5,909.20	6,000.00	-90.80	98.49%	
67500-I · 675 Misc Operating Exp ICR	0.00	150.00	-150.00	0.0%	
67500-T · 675 Misc Operating Exp TRR	0.00	100.00	-100.00	0.0%	
68000-T · Engineering/Consulting TRR	0.00	100.00	-100.00	0.0%	
68500-A · Legal & Professional - ARC	38,096.23	30,000.00	8,096.23	126.99%	
65800 · LEGAL FEES BILLED TO ARC	2,113.50				
68500-I · 68500 Legal & Prof Exp ICR	3,213.45	20,000.00	-16,786.55	16.07%	
68500-T · 68500 Legal & Prof Exp TR	2,728.55	7,000.00	-4,271.45	38.98%	
76000-I · 760 Telephone Expense ICR	547.32	500.00	47.32	109.46%	
76000-T · 760 Telephone Expense TRR	389.08	500.00	-110.92	77.82%	
77400 · Bank service charges	1,003.61	1,000.00	3.61	100.36%	
65000-I · 650 Transportation Expense-ICR	95.50	125.00	-29.50	76.4%	
65001-T · 650 Transportation Expense- TRR	56.98	150.00	-93.02	37.99%	
69100-I · 902 Website Expenses-ICR	276.15	1,500.00	-1,223.85	18.41%	
69101-T · 903 Website Expenses - TRR	184.10	1,000.00	-815.90	18.41%	
Total Expense	582,680.32	669,516.00	-86,835.68	87.03%	BETTER
Net Ordinary Income	-31,583.53	-157,266.00	125,682.47	20.08%	
Net Income	-31,583.53	-157,266.00	125,682.47	20.08%	BETTER