

ICR Water Users Association Inc

Profit & Loss Budget Performance

April through June 2019

QUARTERLY BUDGET VS. ACTUAL				YEAR TO DATE BUDGET VS. ACTUAL				ANNUAL BUDGET	
Apr - Jun 19	Apr - Jun 19	\$ Over	% of	Jan - Jun 19	YTD	\$ Over	% of	Annual	% of
Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget

Ordinary Income/Expense

Income

48100 · ARC -DEPOSITS - REVIEW ACCTS	0.00				200.00					
*Uncategorized Income	0.00				0.00					
41000 · 421 Accounting Credit Income	95.53	62.49	33.04	152.87%	150.62	125.02	25.60	120.48%	250.00	60.25%
41900 · 419 Interest & Dividend Income	1.24	37.50	-36.26	3.31%	2.46	75.00	-72.54	3.28%	150.00	1.64%
42100-I · 421 Non-Utility Income ICR	0.00	350.01	-350.01	0.0%	0.00	699.98	-699.98	0.0%	1,400.00	0.00%
42101-T · Non Utility Income - TRR	0.00	237.51	-237.51	0.0%	0.00	474.98	-474.98	0.0%	950.00	0.00%
46110-I · 461.1 Resident Water Sales ICR	37,677.81	37,500.00	177.81	100.47%	64,004.56	75,000.00	-10,995.44	85.34%	150,000.00	42.67%
46110-T · 461.1 Resident Water Sales TR	38,763.52	31,250.01	7,513.51	124.04%	67,724.60	62,499.98	5,224.62	108.36%	125,000.00	54.18%
46111-I · 461.1 Resident Water Sales PR	1,852.72	1,374.99	477.73	134.74%	3,354.52	2,750.02	604.50	121.98%	5,500.00	60.99%
46112-I · 461.1 Resident Water Sales WC	9,669.56	6,999.99	2,669.57	138.14%	16,501.47	14,000.02	2,501.45	117.87%	28,000.00	58.93%
46120-I · 461.2 Comm Water Sales ICR	601.27	1,875.00	-1,273.73	32.07%	1,174.01	3,750.00	-2,575.99	31.31%	7,500.00	15.65%
46120-T · 461.2 Comm Water Sales TRR	15,564.74	15,000.00	564.74	103.77%	29,387.77	30,000.00	-612.23	97.96%	60,000.00	48.98%
46121-I · 461.2 Comm Water Sales PR	300.00	375.00	-75.00	80.0%	600.00	750.00	-150.00	80.0%	1,500.00	40.00%
46122-I · 461.2 Comm Water Sales WC	1,642.13	999.99	642.14	164.22%	3,354.26	2,000.02	1,354.24	167.71%	4,000.00	83.86%
46130-T · 461.3 Const Water Sales TRR	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
46510-T · 465.1 Lake Water Sales TRR	35,119.00	31,250.01	3,868.99	112.38%	36,810.20	62,499.98	-25,689.78	58.9%	125,000.00	29.45%
47100-I · 471 Other Water Revenue ICR	140.43	249.99	-109.56	56.17%	266.74	500.02	-233.28	53.35%	1,000.00	26.67%
47100-T · 471 Other Water Revenue TRR	1,036.91	425.01	611.90	243.97%	1,710.87	849.98	860.89	201.28%	1,700.00	100.64%
47101-I · 471 Other Water Revenue PR	1.21	24.99	-23.78	4.84%	1.21	50.02	-48.81	2.42%	100.00	1.21%
47102-I · 471 Other Water Revenue WC	145.04	50.01	95.03	290.02%	269.67	99.98	169.69	269.72%	200.00	134.84%

Total Income	142,611.11	128,062.50	14,548.61	111.36%	225,512.96	256,125.00	-30,612.04	88.05%	512,250.00	44.02%
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Gross Profit	142,611.11	128,062.50	14,548.61	111.36%	225,512.96	256,125.00	-30,612.04	88.05%	512,250.00	44.02%
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Expense

Clearing/Refunds	0.00				0.00					
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Depreciation & Amortization

40300-I · 403 Depreciation Expense ICR	8,937.24	8,090.01	847.23	110.47%	17,874.48	16,179.98	1,694.50	110.47%	32,360.00	55.24%
40300-T · 403 Depreciation Expense TRR	44,451.75	59,848.26	-15,396.51	74.27%	88,903.50	119,696.48	-30,792.98	74.27%	239,393.00	37.14%
40301-I · 403 Depreciation Expense PR	2,207.76	2,124.99	82.77	103.9%	4,415.52	4,250.02	165.50	103.89%	8,500.00	51.95%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
40302-I · 403 Depreciation Expense WC	9,831.75	11,190.24	-1,358.49	87.86%	19,663.50	22,380.52	-2,717.02	87.86%	44,761.00	43.93%
40400-I · 404 Amort of Contrib ICR	-7,403.52	-7,403.49	-0.03	100.0%	-14,807.04	-14,807.02	-0.02	100.0%	-29,614.00	50.00%
40400-T · 404 Amort of Contrib TR	-20,797.65	-20,797.74	0.09	100.0%	-41,595.30	-41,595.52	0.22	100.0%	-83,191.00	50.00%
40401-I · 404 Amort of Contrib PR	-2,114.61	-2,114.49	-0.12	100.01%	-4,229.22	-4,229.02	-0.20	100.01%	-8,458.00	50.00%
Total Depreciation & Amortization	35,112.72	50,937.78	-15,825.06	68.93%	70,225.44	101,875.44	-31,650.00	68.93%	203,751.00	34.47%
40811-I · 408.11 Property Taxes ICR	0.00	3,750.00	-3,750.00	0.0%	2,652.19	7,500.00	-4,847.81	35.36%	15,000.00	17.68%
42600-I · 426 Misc Non-Utility Exp ICR	0.00	500.01	-500.01	0.0%	0.00	999.98	-999.98	0.0%	2,000.00	0.00%
42600-T · 426 Misc Non-Utility Exp TRR	0.00	500.01	-500.01	0.0%	0.00	999.98	-999.98	0.0%	2,000.00	0.00%
42740-I · 427.4 Interest on Cust Dep IC	16.20	50.01	-33.81	32.39%	51.30	99.98	-48.68	51.31%	200.00	25.65%
42740-T · 427.4 Interest on Cust Dep TR	33.60	50.01	-16.41	67.19%	103.20	99.98	3.22	103.22%	200.00	51.60%
42741-I · 427.4 Interest on Cust Dep PR	5.40	2.49	2.91	216.87%	5.40	5.02	0.38	107.57%	10.00	54.00%
42742-I · 427.4 Interest on Cust Dep WC	0.00	7.50	-7.50	0.0%	26.55	15.00	11.55	177.0%	30.00	88.50%
61000-I · 610 Purchased Water ICR	1,987.83	1,749.99	237.84	113.59%	3,087.96	3,500.02	-412.06	88.23%	7,000.00	44.11%
61000-T · 610 Purchased Water TRR	0.00	12.51	-12.51	0.0%	0.00	24.98	-24.98	0.0%	50.00	0.00%
61500-I · 615 Purchased Pumping Pwr ICR	5,514.14	5,499.99	14.15	100.26%	10,529.91	11,000.02	-470.11	95.73%	22,000.00	47.86%
61500-T · 615 Purchased Pumping Pwr TRR	23,140.03	20,499.99	2,640.04	112.88%	37,743.84	41,000.02	-3,256.18	92.06%	82,000.00	46.03%
61800-I · 618 Chemicals ICR	237.92	212.49	25.43	111.97%	358.10	425.02	-66.92	84.26%	850.00	42.13%
61800-T · 618 Chemicals TRR	475.84	437.49	38.35	108.77%	1,522.87	875.02	647.85	174.04%	1,750.00	87.02%
62000-I · 620 Rep/Maint Matl/Supply ICR	6,301.09	3,750.00	2,551.09	168.03%	7,377.16	7,500.00	-122.84	98.36%	15,000.00	49.18%
62000-T · 620 Rep/Maint Matl/Supply TRR	6,534.83	8,000.01	-1,465.18	81.69%	7,269.82	15,999.98	-8,730.16	45.44%	32,000.00	22.72%
62100-I · 621 Office Expense ICR	105.72	500.01	-394.29	21.14%	1,241.98	999.98	242.00	124.2%	2,000.00	62.10%
62100-T · 621 Office Expense TRR	105.71	312.51	-206.80	33.83%	744.46	624.98	119.48	119.12%	1,250.00	59.56%
62200-I · Postage ICR	397.04	450.00	-52.96	88.23%	770.27	900.00	-129.73	85.59%	1,800.00	42.79%
62200-T · Postage- TRR	397.04	450.00	-52.96	88.23%	770.26	900.00	-129.74	85.58%	1,800.00	42.79%
63200-I · 632 Acct Exp ICR	3,495.00	3,000.00	495.00	115.0%	6,951.25	6,000.00	951.25	115.85%	12,000.00	57.93%
63200-T · 632 Acct Exp TRR	3,495.00	3,000.00	495.00	115.0%	6,951.25	6,000.00	951.25	115.85%	12,000.00	57.93%
63200-A · Non-Routing Acctg - ARC	0.00	50.01	-50.01	0.0%	0.00	99.98	-99.98	0.0%	200.00	0.00%
63210-I · 632-1 Non-Routine Acctg- ICR	1,103.25	1,749.99	-646.74	63.04%	2,426.63	3,500.02	-1,073.39	69.33%	7,000.00	34.67%
63210-T · 632-1 Non-routine Acctg-TRR	966.25	1,250.01	-283.76	77.3%	1,792.12	2,499.98	-707.86	71.69%	5,000.00	35.84%
63420-I · Consultant - ICR	0.00	750.00	-750.00	0.0%	0.00	1,500.00	-1,500.00	0.0%	3,000.00	0.00%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
63420-T · Consultant - TRR	0.00	750.00	-750.00	0.0%	0.00	1,500.00	-1,500.00	0.0%	3,000.00	0.00%
63500-I · 635 Water Testing ICR	-118.83	375.00	-493.83	-31.69%	13.17	750.00	-736.83	1.76%	1,500.00	0.88%
63500-T · 635 Water Testing TRR	-142.88	375.00	-517.88	-38.1%	-10.88	750.00	-760.88	-1.45%	1,500.00	-0.73%
63600-I · 636 A-Quality Contract ICR	11,550.00	11,687.49	-137.49	98.82%	23,100.00	23,375.02	-275.02	98.82%	46,750.00	49.41%
63600-T · 636 A-Quality Contract TRR	11,550.00	11,687.49	-137.49	98.82%	23,100.00	23,375.02	-275.02	98.82%	46,750.00	49.41%
63611-I · 6361 A-Quality - Extras IC	26,992.24	3,125.01	23,867.23	863.75%	27,378.64	6,249.98	21,128.66	438.06%	12,500.00	219.03%
63611-T · 6361 A-Quality - Extras TR	3,985.68	3,999.99	-14.31	99.64%	5,961.95	8,000.02	-2,038.07	74.52%	16,000.00	37.26%
63650-I · 636 Other Vend Outside Svc ICR	0.00	375.00	-375.00	0.0%	0.00	750.00	-750.00	0.0%	1,500.00	0.00%
63650-T · 636 Other Vend Outside Svc TR	813.52	750.00	63.52	108.47%	3,196.65	1,500.00	1,696.65	213.11%	3,000.00	106.56%
65700-I · 657 Insurance-Gen Liabil ICR	0.00	1,875.00	-1,875.00	0.0%	7,607.50	3,750.00	3,857.50	202.87%	7,500.00	101.43%
65700-T · 657 Insurance-Gen Liabil TRR	0.00	1,875.00	-1,875.00	0.0%	7,607.50	3,750.00	3,857.50	202.87%	7,500.00	101.43%
67500-I · 675 Misc Operating Exp ICR	642.80	37.50	605.30	1,714.13%	642.80	75.00	567.80	857.07%	150.00	428.53%
67500-T · 675 Misc Operating Exp TRR	642.80	24.99	617.81	2,572.23%	642.80	50.02	592.78	1,285.09%	100.00	642.80%
68000-I · Engineering/Consulting ICR	0.00	1,250.01	-1,250.01	0.0%	0.00	2,499.98	-2,499.98	0.0%	5,000.00	0.00%
68000-T · Engineering/Consulting TRR	0.00	1,250.01	-1,250.01	0.0%	0.00	2,499.98	-2,499.98	0.0%	5,000.00	0.00%
68500-A · Legal & Professional - ARC	1,085.30				3,742.45					
65800 · LEGAL FEES BILLED TO ARC	0.00				0.00					
68500-I · 68500 Legal & Prof Exp ICR	5,451.00	4,749.99	701.01	114.76%	6,623.50	9,500.02	-2,876.52	69.72%	19,000.00	34.86%
68500-T · 68500 Legal & Prof Exp TR	5,451.00	4,749.99	701.01	114.76%	6,623.50	9,500.02	-2,876.52	69.72%	19,000.00	34.86%
76000-I · 760 Telephone Expense ICR	125.42	125.01	0.41	100.33%	253.03	249.98	3.05	101.22%	500.00	50.61%
76000-T · 760 Telephone Expense TRR	125.41	125.01	0.40	100.32%	253.02	249.98	3.04	101.22%	500.00	50.60%
77400 · Bank service charges	278.41	249.99	28.42	111.37%	540.38	500.02	40.36	108.07%	1,000.00	54.04%
65000-I · 650 Transportation Expense-ICR	0.00	34.38	-34.38	0.0%	0.00	68.74	-68.74	0.0%	137.50	0.00%
65001-T · 650 Transportation Expense- TRR	0.00	34.38	-34.38	0.0%	0.00	68.74	-68.74	0.0%	137.50	0.00%
69100-I · 902 Website Expenses-ICR	101.25	375.00	-273.75	27.0%	101.25	750.00	-648.75	13.5%	1,500.00	6.75%
69101-T · 903 Website Expenses - TRR	101.25	249.99	-148.74	40.5%	101.25	500.02	-398.77	20.25%	1,000.00	10.13%
Total Expense	158,058.98	157,604.04	454.94	100.29%	280,080.47	315,207.92	-35,127.45	88.86%	630,416.00	44.43%
Net Ordinary Income	-15,447.87	-29,541.54	14,093.67	52.29%	-54,567.51	-59,082.92	4,515.41	92.36%	-118,166.00	46.18%
Net Income	-15,447.87	-29,541.54	14,093.67	52.29%	-54,567.51	-59,082.92	4,515.41	92.36%	-118,166.00	46.18%