

**ICR Water Users Association Inc**  
**Profit & Loss Prev Year Comparison**  
**August 2020**

|  | Aug 20           | Aug 19           | \$ Change       | % Change     |
|--|------------------|------------------|-----------------|--------------|
| <b>Ordinary Income/Expense</b>               |                  |                  |                 |              |
| <b>Income</b>                                |                  |                  |                 |              |
| *Uncategorized Income                        | 0.00             | 0.00             | 0.00            | 0.0%         |
| 41000 · 421 Accounting Credit Income         | 51.55            | 45.92            | 5.63            | 12.3%        |
| 46110-I · 461.1 Resident Water Sales ICR     | 19,170.46        | 18,296.88        | 873.58          | 4.8%         |
| 46110-T · 461.1 Resident Water Sales TR      | 21,527.41        | 16,701.84        | 4,825.57        | 28.9%        |
| 46111-I · 461.1 Resident Water Sales PR      | 798.58           | 721.64           | 76.94           | 10.7%        |
| 46112-I · 461.1 Resident Water Sales WC      | 4,735.56         | 4,837.14         | -101.58         | -2.1%        |
| 46120-I · 461.2 Comm'l Water Sales ICR       | 255.18           | 332.43           | -77.25          | -23.2%       |
| 46120-T · 461.2 Comm'l Water Sales TRR       | 5,002.75         | 7,340.71         | -2,337.96       | -31.9%       |
| 46121-I · 461.2 Comm'l Water Sales PR        | 178.75           | 119.76           | 58.99           | 49.3%        |
| 46122-I · 461.2 Comm'l Water Sales WC        | 1,360.49         | 609.48           | 751.01          | 123.2%       |
| 46510-T · 465.1 Lake Water Sales TRR         | 23,364.60        | 18,963.00        | 4,401.60        | 23.2%        |
| 47100-I · 471 Other Water Revenue ICR        | 164.79           | 85.97            | 78.82           | 91.7%        |
| 47100-T · 471 Other Water Revenue TRR        | 335.82           | 181.67           | 154.15          | 84.9%        |
| 47101-I · 471 Other Water Revenue PR         | 0.00             | 1.17             | -1.17           | -100.0%      |
| 47102-I · 471 Other Water Revenue WC         | 42.06            | 45.55            | -3.49           | -7.7%        |
| <b>Total Income</b>                          | <b>76,988.00</b> | <b>68,283.16</b> | <b>8,704.84</b> | <b>12.8%</b> |
| <b>Gross Profit</b>                          | <b>76,988.00</b> | <b>68,283.16</b> | <b>8,704.84</b> | <b>12.8%</b> |
| <b>Expense</b>                               |                  |                  |                 |              |
| *Uncategorized Expenses                      | 0.00             | 0.00             | 0.00            | 0.0%         |
| Clearing/Refunds                             | 0.00             | 0.00             | 0.00            | 0.0%         |
| <b>Depreciation &amp; Amortization</b>       |                  |                  |                 |              |
| 40300-I · 403 Depreciation Expense ICR       | 3,118.08         | 2,979.08         | 139.00          | 4.7%         |
| 40300-T · 403 Depreciation Expense TRR       | 14,992.42        | 14,817.25        | 175.17          | 1.2%         |
| 40301-I · 403 Depreciation Expense PR        | 735.92           | 735.92           | 0.00            | 0.0%         |
| 40302-I · 403 Depreciation Expense WC        | 3,293.83         | 3,277.25         | 16.58           | 0.5%         |
| 40400-I · 404 Amort of Contrib ICR           | -2,467.84        | -2,467.84        | 0.00            | 0.0%         |
| 40400-T · 404 Amort of Contrib TR            | -6,932.55        | -6,932.55        | 0.00            | 0.0%         |
| 40401-I · 404 Amort of Contrib PR            | -704.87          | -704.87          | 0.00            | 0.0%         |
| <b>Total Depreciation &amp; Amortization</b> | <b>12,034.99</b> | <b>11,704.24</b> | <b>330.75</b>   | <b>2.8%</b>  |
| 42740-I · 427.4 Interest on Cust Dep IC      | 26.40            | 5.40             | 21.00           | 388.9%       |
| 42740-T · 427.4 Interest on Cust Dep TR      | 135.00           | 10.80            | 124.20          | 1,150.0%     |
| 42742-I · 427.4 Interest on Cust Dep WC      | 21.60            | 0.00             | 21.60           | 100.0%       |
| 61000-I · 610 Purchased Water ICR            | 1,598.20         | 1,073.47         | 524.73          | 48.9%        |
| 61500-I · 615 Purchased Pumping Pwr ICR      | 2,742.88         | 0.00             | 2,742.88        | 100.0%       |
| 61500-T · 615 Purchased Pumping Pwr TRR      | 10,493.95        | 9,067.63         | 1,426.32        | 15.7%        |
| 61800-I · 618 Chemicals ICR                  | 0.00             | 142.53           | -142.53         | -100.0%      |
| 61800-T · 618 Chemicals TRR                  | 0.00             | 285.05           | -285.05         | -100.0%      |
| 62000-I · 620 Rep/Maint Matl/Supply ICR      | 55.57            | 29.08            | 26.49           | 91.1%        |
| 62000-T · 620 Rep/Maint Matl/Supply TRR      | 5,632.74         | 29.09            | 5,603.65        | 19,263.2%    |
| 62100-I · 621 Office Expense ICR             | 30.48            | 43.59            | -13.11          | -30.1%       |
| 62100-T · 621 Office Expense TRR             | 30.48            | 43.59            | -13.11          | -30.1%       |
| 62200-I · Postage ICR                        | 139.70           | 136.95           | 2.75            | 2.0%         |
| 62200-T · Postage- TRR                       | 139.70           | 136.95           | 2.75            | 2.0%         |
| 63200-I · 632 Acct Exp ICR                   | 1,595.13         | 1,183.75         | 411.38          | 34.8%        |
| 63200-T · 632 Acct Exp TRR                   | 1,595.12         | 1,183.75         | 411.37          | 34.8%        |
| 63210-I · 632-1 Non-Routine Acctg- ICR       | 345.44           | 187.62           | 157.82          | 84.1%        |
| 63210-T · 632-1 Non-routine Acctg-TRR        | 320.06           | 187.63           | 132.43          | 70.6%        |
| 63500-I · 635 Water Testing ICR              | 294.00           | 44.00            | 250.00          | 568.2%       |
| 63500-T · 635 Water Testing TRR              | 338.00           | 44.00            | 294.00          | 668.2%       |
| 63600-I · 636 A-Quality Contract ICR         | 4,105.00         | 3,850.00         | 255.00          | 6.6%         |
| 63600-T · 636 A-Quality Contract TRR         | 4,105.00         | 3,850.00         | 255.00          | 6.6%         |
| 63611-I · 6361 A-Quality - Extras IC         | 415.41           | 737.60           | -322.19         | -43.7%       |
| 63611-T · 6361 A-Quality - Extras TR         | 1,890.28         | 696.00           | 1,194.28        | 171.6%       |
| 68500-I · 68500 Legal & Prof Exp ICR         | 1,700.00         | 0.00             | 1,700.00        | 100.0%       |
| 68500-T · 68500 Legal & Prof Exp TR          | 1,700.00         | 0.00             | 1,700.00        | 100.0%       |
| 76000-I · 760 Telephone Expense ICR          | 60.36            | 41.46            | 18.90           | 45.6%        |
| 76000-T · 760 Telephone Expense TRR          | 60.35            | 41.44            | 18.91           | 45.6%        |
| 77400 · Bank service charges                 | 128.77           | 95.49            | 33.28           | 34.9%        |
| 65000-I · 650 Transportation Expense-ICR     | 0.00             | 0.00             | 0.00            | 0.0%         |
| 65001-T · 650 Transportation Expense- TRR    | 0.00             | 0.00             | 0.00            | 0.0%         |

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Accrual Basis

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|--------------------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| 69100-I · 902 Website Expenses-ICR   | 0.00                    | 22.50                   | -22.50                  | -100.0%              |
| 69101-T · 903 Website Expenses - TRR | 0.00                    | 22.50                   | -22.50                  | -100.0%              |
| <b>Total Expense</b>                 | <u>51,734.61</u>        | <u>34,896.11</u>        | <u>16,838.50</u>        | <u>48.3%</u>         |
| <b>Net Ordinary Income</b>           | <u>25,253.39</u>        | <u>33,387.05</u>        | <u>-8,133.66</u>        | <u>-24.4%</u>        |
| <b>Net Income</b>                    | <u><b>25,253.39</b></u> | <u><b>33,387.05</b></u> | <u><b>-8,133.66</b></u> | <u><b>-24.4%</b></u> |