

ICR Sanitary District  
**Balance Sheet**  
 As of October 31, 2015

	<u>Oct 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1010 - Chase - Deposit Acct.	5,408.12
1020 - County Account - 940	308,073.95
1030 Unrestricted Capital Acct	47,015.23
1040 Restricted Capital Acct	737,410.43
Total Checking/Savings	<u>1,097,907.73</u>
Accounts Receivable	
1105 - Harvard Receivable	4,363.78
1125 - Ad Valorem Tax Cur. Yr.	177,501.65
1150 - Ad Valorem Tax Prior Yr.	857.66
Total Accounts Receivable	<u>182,723.09</u>
Total Current Assets	<u>1,280,630.82</u>
Fixed Assets	
1035 - Unrestrictd Cap Expenditu	19,907.15
1045 - Restrcted Cur Yr Cap Exp	6,560.00
1700 - Land	56,000.00
1800 Treatment Plant Upgrade	6,750.00
1810 - Infrastructure - ICR	377,433.66
1818 Infrastructure - T/R	71,439.28
1820 - Treatment Plant SBR	481,500.78
1825 - Treatment Plant Purchase	790,999.27
1830-Infrastructure-The Preserv	237,536.08
1840-Infrastructure-Talking Roc	2,194,295.50
1845 Infrastructure - Whisperin	590,500.72
1850 - Equipment Fixed Assets	203,172.76
Total Fixed Assets	<u>5,036,095.20</u>
Other Assets	
1900 - Accumulated Depreciation	-563,891.71
Total Other Assets	<u>-563,891.71</u>
<b>TOTAL ASSETS</b>	<b><u>5,752,834.31</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2330 - Federal Payroll Taxes Pa	393.59
2340 - FUTA Payable	3.07
2350 - State Payroll Taxes Paya	82.82
2360 - SUTA Payable	10.24
Total Other Current Liabilities	<u>489.72</u>
Total Current Liabilities	<u>489.72</u>
Long Term Liabilities	
2510-Long Term Note Santec Plan	395,499.79
2520-Long Term Note Talking Roc	2,212,340.72
2530 Long Term Note Whispering	577,152.21
Total Long Term Liabilities	<u>3,184,992.72</u>
Total Liabilities	<u>3,185,482.44</u>
Equity	
3800 - Net Assets	-677,963.80
3810 - Restricted Acct Capital	732,158.00
3815 - Unrestricted Net Assets	793,718.80
3910-Invested Net of Related De	1,287,210.47
Retained Earnings	165,859.51

ICR Sanitary District  
**Balance Sheet**  
As of October 31, 2015

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	<u>Oct 31, 15</u>
Net Income	<u>266,368.89</u>
Total Equity	<u>2,567,351.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>5,752,834.31</u></b>

**ICR Sanitary District**  
**Profit & Loss**  
**October 2015**

12/18/15

Accrual Basis

	Oct 15	Jul - Oct 15
<b>Income</b>		
<b>61 - O &amp; M REVENUES</b>		
6110 - Ad Valorem Tax Revenue	0.00	305,175.00
6140 - Int. on Bank/Savings Acc	26.24	1,268.36
<b>62 - FEES</b>		
6118 - Inspection Fee	0.00	1,800.00
6120 - Connection Fee	0.00	1,000.00
6123 - Application Fee/Transfer	-35.00	700.00
6125 - Developer Lot Fee	0.00	3,000.00
<b>Total 62 - FEES</b>	-35.00	6,500.00
<b>6300 - Effluent Income</b>	4,363.78	17,498.20
<b>Total 61 - O &amp; M REVENUES</b>	4,355.02	330,441.56
<b>Total Income</b>	4,355.02	330,441.56
<b>Expense</b>		
<b>70 - O &amp; M Expenditures</b>		
<b>72 - ADMINISTRATIVE EXPENSES</b>		
<b>ACCOUNTING &amp; BOOKKEEPING</b>		
7220 - Acct Srv	0.00	-1,380.99
7222 - Customer Billing	2.00	6.00
7223 - Meetings	0.00	280.00
7224 - Monthly Accounting Fee	475.00	1,900.00
7225 - Special Projects	0.00	35.00
7226 - Customer Records Maint.	97.50	582.00
7251 - Postage	6.53	35.15
7300 - Office Expense	86.00	298.00
7352 - Office Supplies	23.85	35.62
7353 - Telephone	60.23	240.92
<b>Total ACCOUNTING &amp; BOOKKEEPING</b>	751.11	2,031.70
<b>DISTRICT OPERATING OVERHEAD</b>		
7215 - Website Maintenance	150.00	750.00
<b>Total DISTRICT OPERATING OVERHEAD</b>	150.00	750.00
<b>Total 72 - ADMINISTRATIVE EXPENSES</b>	901.11	2,781.70
<b>Total 70 - O &amp; M Expenditures</b>	901.11	2,781.70
<b>73 - WAGES &amp; SALARY EXPENSES</b>		
7280 - Manager Services	1,971.66	7,886.64
7285 - District Clerk	0.00	275.00
7286 - Payroll Taxes	150.83	630.19
<b>Total 73 - WAGES &amp; SALARY EXPENSES</b>	2,122.49	8,791.83
<b>75 - PLANT &amp; OPERATING EXPENSES</b>		
<b>OPERATOR EXPENSES</b>		
7570 - Operator Contract	5,834.54	17,503.62
7572 - Contract Extras	330.00	1,372.84
<b>Total OPERATOR EXPENSES</b>	6,164.54	18,876.46
<b>PLANT OPERATING EXPENSES</b>		
7540 - Chemicals	639.94	5,889.59
7550 - Hauling Sludge	0.00	1,388.26
7560 - Laboratory Analysis	990.00	3,065.41
<b>Total PLANT OPERATING EXPENSES</b>	1,629.94	10,343.26
<b>PLANT UTILITIES</b>		
7530 - Water	50.49	107.83
7532 - Telephone - Plant	68.78	275.12
7533 - Electric	3,691.48	8,977.13
7534 - Trash Disposal	0.00	54.00

**ICR Sanitary District**  
**Profit & Loss**  
**October 2015**

	Oct 15	Jul - Oct 15
Total PLANT UTILITIES	3,810.75	9,414.08
<b>REPAIRS &amp; MAINTENANCE</b>		
7510 - Landscape Maintenance	900.00	900.00
7580 - Maint/Repairs Out. Serv.	158.05	1,711.78
7590 - Plant Material & Supplie	412.43	1,274.06
7595 - Generator Maintenance	0.00	525.00
Total REPAIRS & MAINTENANCE	1,470.48	4,410.84
Total 75 -PLANT & OPERATING EXPENSES	13,075.71	43,044.64
<b>77 - CONSULTING SERVICES</b>		
7710 - Accounting - Audit	1,897.50	1,897.50
7720 - Attny Fees Dist. Oper.	578.25	3,255.75
7722 - Litigation Fees	201.25	621.25
7723 - Litigation Fees-RPA Suit	0.00	122.50
7750 - Engineering Services Dis	932.50	3,557.50
Total 77 - CONSULTING SERVICES	3,609.50	9,454.50
9999 - Temp Balancing Acct.	0.00	0.00
Total Expense	19,708.81	64,072.67
Net Income	<b>-15,353.79</b>	<b>266,368.89</b>