

ICR Sanitary District  
**Profit & Loss**  
 December 2017

CLIENT'S COPY

	Dec 17	Jul - Dec 17
<b>Income</b>		
<b>61 - O &amp; M REVENUES</b>		
6110 - Ad Valorem Tax Revenue	0.00	266,820.00
6140 - Int. on Bank/Savings Acc	740.12	5,046.35
<b>62 - FEES</b>		
6118 - Inspection Fee	900.00	5,850.00
6120 - Connection Fee	1,000.00	4,000.00
6123 - Application Fee/Transfer	385.00	1,645.00
6125 - Developer Lot Fee	9,750.00	19,500.00
<b>Total 62 - FEES</b>	<b>12,035.00</b>	<b>30,995.00</b>
6300 - Effluent Income	4,576.64	27,614.50
6600 - Miscellaneous Income	0.00	800.00
<b>Total 61 - O &amp; M REVENUES</b>	<b>17,351.76</b>	<b>331,275.85</b>
<b>Total Income</b>	<b>17,351.76</b>	<b>331,275.85</b>
<b>Expense</b>		
<b>70 - O &amp; M Expenditures</b>		
<b>72 - ADMINISTRATIVE EXPENSES</b>		
<b>ACCOUNTING &amp; BOOKKEEPING</b>		
7222 - Customer Billing	2.00	10.00
7224 - Monthly Accounting Fee	475.00	2,850.00
7225 - Special Projects	350.00	395.00
7226 - Customer Records Maint.	85.00	1,179.50
7232 - Other Admin Expenses.	0.00	170.00
7251 - Postage	6.44	47.38
7300 - Office Expense	172.70	1,109.43
7352 - Office Supplies	11.28	305.30
7353 - Telephone	77.32	429.74
<b>Total ACCOUNTING &amp; BOOKKEEPING</b>	<b>1,179.74</b>	<b>6,496.35</b>
<b>DISTRICT OPERATING OVERHEAD</b>		
7210 - Mandatory Publishing	0.00	0.00
<b>Total DISTRICT OPERATING OVERHEAD</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 72 - ADMINISTRATIVE EXPENSES</b>	<b>1,179.74</b>	<b>6,496.35</b>
<b>Total 70 - O &amp; M Expenditures</b>	<b>1,179.74</b>	<b>6,496.35</b>
<b>7250 - INSURANCE</b>	<b>548.00</b>	<b>966.00</b>
<b>73 - WAGES &amp; SALARY EXPENSES</b>		
7280 - Manager Services	1,971.66	11,829.96
7286 - Payroll Taxes	150.83	904.99
<b>Total 73 - WAGES &amp; SALARY EXPENSES</b>	<b>2,122.49</b>	<b>12,734.95</b>
<b>75 - PLANT &amp; OPERATING EXPENSES</b>		
<b>OPERATOR EXPENSES</b>		
7570 - Operator Contract	5,834.54	29,172.70
7572 - Contract Extras	550.00	1,760.00
<b>Total OPERATOR EXPENSES</b>	<b>6,384.54</b>	<b>30,932.70</b>
<b>PLANT OPERATING EXPENSES</b>		
7540 - Chemicals	1,955.83	10,928.07
7550 - Hauling Sludge	0.00	880.00
7560 - Laboratory Analysis	755.00	5,928.46
7576 - Operating Permits	0.00	1,829.00
<b>Total PLANT OPERATING EXPENSES</b>	<b>2,710.83</b>	<b>19,565.53</b>
<b>PLANT UTILITIES</b>		
7530 - Water	27.30	138.29
7532 - Telephone - Plant	68.78	412.68
7533 - Electric	1,509.45	8,279.61

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Accrual Basis

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	<u>Dec 17</u>	<u>Jul - Dec 17</u>
7534 - Trash Disposal	0.00	108.00
<b>Total PLANT UTILITIES</b>	1,605.53	8,938.58
<b>REPAIRS &amp; MAINTENANCE</b>		
7510 - Landscape Maintenance	0.00	950.00
7580 - Maint/Repairs Out. Serv.	2,954.62	5,757.38
7590 - Plant Material & Supplie	1,045.45	3,277.73
7595 - Generator Maintenance	0.00	1,336.13
<b>Total REPAIRS &amp; MAINTENANCE</b>	4,000.07	11,321.24
<b>Total 75 -PLANT &amp; OPERATING EXPENSES</b>	14,700.97	70,758.05
<b>77 - CONSULTING SERVICES</b>		
7720 - Attny Fees Dist. Oper.	3,017.25	10,489.78
7750 - Engineering Services Dis	150.00	1,217.30
<b>Total 77 - CONSULTING SERVICES</b>	3,167.25	11,707.08
9999 - Temp Balancing Acct.	0.00	0.00
<b>Total Expense</b>	21,718.45	102,662.43
<b>Net Income</b>	<b>-4,366.69</b>	<b>228,613.42</b>

ICR Sanitary District  
 Balance Sheet  
 As of December 31, 2017

CLIENT'S COPY

	<u>Dec 31, 17</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 - Chase - Deposit Acct.	30,958.17
1020 - General Fund - 940	341,330.13
1030 Unrestr'd Cap Imprv 2000	286,741.19
1040 Restricted Capital 040	717,779.05
<b>Total Checking/Savings</b>	<u>1,376,808.54</u>
<b>Accounts Receivable</b>	
1105 - Harvard Receivable	4,576.64
1125 - Ad Valorem Tax Cur. Yr.	95,524.22
1150 - Ad Valorem Tax Prior Yr.	69.49
<b>Total Accounts Receivable</b>	<u>100,170.35</u>
<b>Total Current Assets</b>	<u>1,476,978.89</u>
<b>Fixed Assets</b>	
1700 - Land	56,000.00
1800 Tr PI Upgrade in progress	109,451.77
1810 - Infrastructure - ICR	377,433.66
1820 - Treatment Plant SBR	481,500.78
1825 - Treatment Plant	824,216.42
1830-Infrastructure-The Preserv	237,536.08
1840-Infrastructure-Talking Roc	2,265,734.78
1845 Infrastructure - Whisperin	590,500.72
1850 - Equipment Fixed Assets	203,172.76
<b>Total Fixed Assets</b>	<u>5,145,546.97</u>
<b>Other Assets</b>	
1900 - Accumulated Depreciation	-731,499.87
<b>Total Other Assets</b>	<u>-731,499.87</u>
<b>TOTAL ASSETS</b>	<u><u>5,891,025.99</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2330 - Federal Payroll Taxes Pa	1,180.93
2340 - FUTA Payable	3.07
2350 - State Payroll Taxes Paya	248.46
2360 - SUTA Payable	10.24
<b>Total Other Current Liabilities</b>	<u>1,442.70</u>
<b>Total Current Liabilities</b>	<u>1,442.70</u>
<b>Long Term Liabilities</b>	
2510-Long Term Note Santec Plan	395,499.79
2520-Long Term Note Talking Roc	2,146,522.91
2530 Long Term Note Whispering	560,697.76
<b>Total Long Term Liabilities</b>	<u>3,102,720.46</u>
<b>Total Liabilities</b>	<u>3,104,163.16</u>
<b>Equity</b>	
3800 - Net Assets	-677,963.80
3810 - Restricted Acct Capital	774,658.00
3815 - Unrestricted Net Assets	761,691.80
3910-Invested Net of Related De	1,276,737.47
Retained Earnings	423,125.94
Net Income	228,613.42
<b>Total Equity</b>	<u>2,786,862.83</u>

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Accrual Basis

**ICR Sanitary District**  
**Balance Sheet**  
As of December 31, 2017

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	Dec 31, 17
TOTAL LIABILITIES & EQUITY	<u>5,891,025.99</u>