

**ICR Sanitary District**  
**Balance Sheet**  
 As of November 30, 2015

	Nov 30, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1010 - Chase - Deposit Acct.	14,558.94
1020 - County Account - 940	315,585.23
1030 Unrestricted Capital Acct	47,020.43
1040 Restricted Capital Acct	737,504.98
Total Checking/Savings	1,114,669.58
Accounts Receivable	
1125 - Ad Valorem Tax Cur. Yr.	149,359.46
1150 - Ad Valorem Tax Prior Yr.	632.02
Total Accounts Receivable	149,991.48
Total Current Assets	1,264,661.06
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	5,036,095.20
Other Assets	
1900 - Accumulated Depreciation	-563,891.71
Total Other Assets	-563,891.71
<b>TOTAL ASSETS</b>	<b>5,736,864.55</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2330 - Federal Payroll Taxes Pa	855.41
2340 - FUTA Payable	3.07
2350 - State Payroll Taxes Paya	178.58
2360 - SUTA Payable	16.77
Total Other Current Liabilities	1,053.83
Total Current Liabilities	1,053.83
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	3,184,992.72
Total Liabilities	3,186,046.55
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 November 30, 2015

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	<u>Nov 30, 15</u>
Net Income	<u>249,835.02</u>
Total Equity	<u>2,550,818.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,736,864.55</u></u>

## ICR Sanitary District

## Profit &amp; Loss

November 2015

12/18/15

Accrual Basis

	Nov 15	Jul - Nov 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	129.39	1,397.75
<b>62 - FEES</b>		
6118 - Inspection Fee	225.00	2,025.00
6120 - Connection Fee	0.00	1,000.00
6123 - Application Fee/Transfer	315.00	1,015.00
6125 - Developer Lot Fee	0.00	3,000.00
<b>Total 62 - FEES</b>	<b>540.00</b>	<b>7,040.00</b>
6300 - Effluent Income	4,247.04	21,745.24
<b>Total 61 - O &amp; M REVENUES</b>	<b>4,916.43</b>	<b>335,357.99</b>
<b>Total Income</b>	<b>4,916.43</b>	<b>335,357.99</b>
<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	8.00
7223 - Meetings	0.00	280.00
7224 - Monthly Accounting Fee	475.00	2,375.00
7225 - Special Projects	210.00	245.00
7226 - Customer Records Maint.	535.00	1,117.00
7251 - Postage	10.67	45.82
7300 - Office Expense	86.00	384.00
7352 - Office Supplies	0.00	35.62
7353 - Telephone	60.23	301.15
<b>Total ACCOUNTING &amp; BOOKKEEPING</b>	<b>1,378.90</b>	<b>3,410.60</b>
<b>DISTRICT OPERATING OVERHEAD</b>		
7215 - Website Maintenance	0.00	750.00
<b>Total DISTRICT OPERATING OVERHEAD</b>	<b>0.00</b>	<b>750.00</b>
<b>Total 72 - ADMINISTRATIVE EXPENSES</b>	<b>1,378.90</b>	<b>4,160.60</b>
<b>Total 70 - O &amp; M Expenditures</b>	<b>1,378.90</b>	<b>4,160.60</b>
7250 - INSURANCE	616.00	616.00
<b>73 - WAGES &amp; SALARY EXPENSES</b>		
7280 - Manager Services	1,971.66	9,858.30
7285 - District Clerk	308.00	583.00
7286 - Payroll Taxes	180.94	811.13
<b>Total 73 - WAGES &amp; SALARY EXPENSES</b>	<b>2,460.60</b>	<b>11,252.43</b>
<b>75 - PLANT &amp; OPERATING EXPENSES</b>		
<b>OPERATOR EXPENSES</b>		
7570 - Operator Contract	5,834.54	23,338.16
7572 - Contract Extras	440.00	1,812.84
<b>Total OPERATOR EXPENSES</b>	<b>6,274.54</b>	<b>25,151.00</b>
<b>PLANT OPERATING EXPENSES</b>		
7540 - Chemicals	2,324.53	8,214.12
7550 - Hauling Sludge	0.00	1,388.26
7560 - Laboratory Analysis	80.00	3,145.41
<b>Total PLANT OPERATING EXPENSES</b>	<b>2,404.53</b>	<b>12,747.79</b>
<b>PLANT UTILITIES</b>		
7530 - Water	0.00	107.83
7532 - Telephone - Plant	68.78	343.90
7533 - Electric	0.00	8,977.13

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12/18/15

Accrual Basis

# ICR Sanitary District

## Profit & Loss

November 2015

	Nov 15	Jul - Nov 15
7534 - Trash Disposal	54.00	108.00
Total PLANT UTILITIES	122.78	9,536.86
REPAIRS & MAINTENANCE		
7510 - Landscape Maintenance	0.00	900.00
7580 - Maint/Repairs Out. Serv.	0.00	1,711.78
7590 - Plant Material & Supplie	0.00	1,274.06
7595 - Generator Maintenance	0.00	525.00
Total REPAIRS & MAINTENANCE	0.00	4,410.84
Total 75 -PLANT & OPERATING EXPENSES	8,801.85	51,846.49
77 - CONSULTING SERVICES		
7710 - Accounting - Audit	2,050.00	3,947.50
7720 - Attny Fees Dist. Oper.	2,416.50	5,672.25
7722 - Litigation Fees	3,726.45	4,347.70
7723 - Litigation Fees-RPA Suit	0.00	122.50
7750 - Engineering Services Dis	0.00	3,557.50
Total 77 - CONSULTING SERVICES	8,192.95	17,647.45
9999 - Temp Balancing Acct.	0.00	0.00
Total Expense	21,450.30	85,522.97
Net Income	<u>-16,533.87</u>	<u>249,835.02</u>