

## Frazier Park Public Utility District

## Balance Sheet

As of September 30, 2017

10/12/17

Accrual Basis

Sep 30, 17

## ASSETS

## Current Assets

## Checking/Savings

## 10000 · Cash &amp; Cash Equivalents

10001 · Revenue/Operating Fund (1961) 179,653.97

10002 · Pre-USDA General Fund (1215) 219,842.47

10003 · Contingency Fund (326) 285,455.57

10004 · Pipeline/System Reserve (383) 81,500.82

10005 · Emergency Reserve (895) 0.00

10025 · FPPUD/LOW Preplanning Fd(3826) 0.04

10026 · FPPUD/LOW Planning Fund (816) 0.00

10100 · USDA Payment Fund (042) 0.00

10110 · USDA Construction/Project (881) 0.00

10120 · USDA Reserve - Loan 1 (122) 84,045.32

10121 · USDA Reserve - Loan 2 (872) 44,405.11

10130 · USDA Replacement Fund (917) 68,525.24

19999 · Petty Cash 200.00

10000 · Cash &amp; Cash Equivalents - Other 0.00

Total 10000 · Cash &amp; Cash Equivalents 963,628.54

Total Checking/Savings 963,628.54

## Accounts Receivable

12000 · A/C Receivable - Leases, etc. 1,786.88

Total Accounts Receivable 1,786.88

## Other Current Assets

12001 · A/C Receivable - Water Services 66,081.08

12004 · Restitution Receivable 800.00

12005 · Employee Advances 0.00

12010 · Undeposited Funds 0.00

12012 · Prepaid/Deposits 0.00

12013 · Prepaid Postage 620.14

12020 · Receivable - Tax Rolls 4,010.12

12030 · Grant Receivable 17,169.96

12999 · Bad Debt Loss -750.00

13000 · Inventory 32,222.97

Total Other Current Assets 120,154.27

Total Current Assets 1,085,569.69

## Fixed Assets

14000 · Land 21,452.62

## 14001 · Buildings &amp; Structures

14008 · Water Main Replacement 1,200.00

14010 · Well #4 4,805.10

14011 · Well 6 - Building 2,464.34

14012 · Utility Plant Buildings 23,562.81

14014 · Source of Supply 405,645.66

14015 · Pumping Plant 23,531.23

14016 · Transmission &amp; Distribution 7,526,600.95

14017 · General Plant 98,011.25

14018 · Construction in Progress 544,530.88

14019 · Other Physical Property 6,193.30

14020 · Office Building 109,932.61

14029 · Fence 12,100.00

14031 · Signage Project 51,800.00

14050 · USDA Project 0.00

14001 · Buildings &amp; Structures - Other 0.00

Total 14001 · Buildings &amp; Structures 8,810,378.13

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Accrual Basis

	Sep 30, 17
14100 · Plant Equipment	
14032 · Storage Container	2,734.88
14051 · Security Alarm System	9,272.63
14052 · Chemical Injection Pump	1,628.10
14053 · Pulsa Feeder Pump	564.08
14101 · Radiodetection Locator	8,974.10
14109 · Pine #2 Tank	11,458.00
14111 · Sonic Water Level Meter	1,001.99
14125 · Backhoe	34,500.00
14127 · Bucket Loader	85,102.37
14128 · Dirt Shifter	9,366.26
14130 · Portable Generator	68,531.25
14132 · Track Loader	64,666.63
14100 · Plant Equipment - Other	0.00
Total 14100 · Plant Equipment	297,800.29
14200 · Office Equipment	5,142.68
14300 · Vehicles	
14322 · Truck #126	0.00
14323 · Truck #127	0.00
14324 · Truck #128	0.00
14326 · 1999 Ford F450 Truck	8,700.00
14340 · Polaris	32,257.38
14341 · Utility Trailer	0.00
14350 · Truck #226	29,383.45
14351 · Truck #227	29,383.45
14352 · Truck #228	29,398.47
14300 · Vehicles - Other	0.00
Total 14300 · Vehicles	129,122.75
14411 · Accumulated Depreciation	-3,749,414.70
Total Fixed Assets	5,514,481.77
<b>TOTAL ASSETS</b>	<b>6,600,051.46</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	7,753.67
Total Accounts Payable	7,753.67
Credit Cards	
20010 · California Bank & Trust (5015)	0.00
20011 · California Bank & Trust (5114)	0.00
20012 · California Bank & Trust (2719)	0.00
20013 · California Bank & Tr (JA-7330)	3,449.95
20014 · California Bank & Tr (TM-7305)	77.65
20020 · Voyager US Bank (0016-0024)	220.53
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
Total Credit Cards	3,748.13

## Frazier Park Public Utility District

## Balance Sheet

As of September 30, 2017

10/12/17

Accrual Basis

	Sep 30, 17
Other Current Liabilities	
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	12,514.79
21012 · Wages Payable	7,071.46
21014 · Payroll Taxes Payable	-364.35
21015 · ADP Retirement Plan Payable	0.00
21020 · Customer Deposit Payable	16,200.00
22000 · Accrued Legal expense	25,000.00
24000 · Payroll Liabilities	0.00
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Total Other Current Liabilities	60,421.90
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Total Current Liabilities	71,923.70
Long Term Liabilities	
21010 · USDA Loans Interest Payable	20,865.86
28040 · USDA Loans Payable	
28041 · USDA Loan Dated 12/07/05 #03	345,000.00
28042 · USDA Loan Dated 12/07/05 #04	865,000.00
28043 · USDA Loan Dated 05/19/11 #06	1,905,000.00
28040 · USDA Loans Payable - Other	0.00
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Total 28040 · USDA Loans Payable	3,115,000.00
28046 · Current Maturities	0.00
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Total Long Term Liabilities	3,135,865.86
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Total Liabilities	3,207,789.56
Equity	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	236,213.07
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	295,771.92
Net Income	125,610.68
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Total Equity	3,392,261.90
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,600,051.46</b>

## Frazier Park Public Utility District Profit & Loss YTD Comparison July through September 2017

	Jul - Sep 17	Jul - Sep 16
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40001 · Water Sales - Residential	253,407.99	178,900.37
40002 · Water Sales - Business	35,364.74	21,280.62
40004 · Water Sales - Bulk	167.08	17,238.20
40010 · Late Fees & Other Adjustments	6,045.13	-7,384.28
40011 · Re-Connection Fees	2,300.00	1,100.00
40012 · Credit Card Fees Income	620.00	775.00
40014 · Administrative Fee Income	4,396.01	0.00
42600 · Kern County		
42620 · Taxes KC Fund	3,903.96	3,350.18
42622 · Standby Assessment KC Fund	231.37	213.99
42623 · Delinquent Assessments KC	50.44	0.00
<b>Total 42600 · Kern County</b>	<b>4,185.77</b>	<b>3,564.17</b>
44012 · Interest Reserve Funds	35.67	33.07
45000 · Property Lease/Rental Income	5,660.64	5,512.91
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	7,804.57	15,214.82
<b>Total 48000 · Grant Income</b>	<b>7,804.57</b>	<b>15,214.82</b>
<b>Total Income</b>	<b>319,987.60</b>	<b>236,234.88</b>
<b>Expense</b>		
50000 · Prop 218 Expenses	0.00	2,310.00
50002 · FPPUD/LOW Preplanning Grant	6,904.63	43,610.88
50003 · FPPUD/LOW Planning Grant	1,400.00	0.00
51022 · Operations-Pump Power Electrica	13,803.58	10,625.01
51023 · Uniforms-Mats-Towels Expense	1,677.90	415.49
51025 · Distribution System Maintenance	11,289.41	12,305.84
51026 · Tools Expense	121.49	0.00
51032 · Fuel - Vehicle & Equipment	2,981.29	2,667.07
51081 · Environmental Fees	580.31	307.50
51082 · Testing & Lab Fees	827.00	1,261.00
52021 · Equipment Rental	33.04	868.53
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	7,421.01	17,265.63
52114 · Computer Maintenance	832.79	8.00
52116 · Equipment Maintenance	0.00	1,456.35
52118 · Vehicle Maintenance	1,818.77	1,001.06
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>10,072.57</b>	<b>19,731.04</b>
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	10,730.21	11,721.27
<b>Total 60010 · Wages - Administrative</b>	<b>10,730.21</b>	<b>11,721.27</b>
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	16,696.02	19,089.56
60022 · Wages - Operations-Other Staff	35,828.62	28,056.30
<b>Total 60020 · Wages - Operations</b>	<b>52,524.64</b>	<b>47,145.86</b>
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	4,797.46	4,540.65
60102 · Payroll Tax Expense - State	51.82	354.52
<b>Total 60100 · Payroll Tax Expenses</b>	<b>4,849.28</b>	<b>4,895.17</b>
60140 · Employee Mileage Reimbursement	0.00	622.05

**Frazier Park Public Utility District**  
**Profit & Loss YTD Comparison**  
**July through September 2017**

	Jul - Sep 17	Jul - Sep 16
<b>60150 · Payroll Processing Fees</b>		
60151 · Payroll Check Processing	687.15	690.21
60152 · Payroll Clock & Software	778.50	366.54
60153 · ADP Retirement Plan Admin Fees	210.00	840.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>1,675.65</b>	<b>1,896.75</b>
<b>60200 · Employee Benefits</b>		
60201 · Dental Insurance	2,019.96	2,046.06
60202 · Medical Insurance	31,144.56	29,509.74
60203 · Vision Insurance	488.46	418.68
60204 · Workers Comp Insurance	3,491.08	2,164.90
60205 · Employee Medical Expenses	890.00	0.00
<b>Total 60200 · Employee Benefits</b>	<b>38,034.06</b>	<b>34,139.38</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>107,813.84</b>	<b>100,420.48</b>
<b>61005 · Advertising</b>	0.00	55.00
<b>61010 · Bank Fees</b>	0.00	230.00
<b>61014 · Directors' Fees</b>	3,200.00	1,600.00
<b>61015 · Dues</b>	1,166.61	291.20
<b>62020 · Education &amp; Training</b>	1,045.00	1,970.00
<b>63560 · Insurance</b>		
63562 · Equipment & Liability Insurance	14,569.13	0.00
63560 · Insurance - Other	700.00	0.00
<b>Total 63560 · Insurance</b>	<b>15,269.13</b>	<b>0.00</b>
<b>63700 · License, Fees, &amp; Permits</b>	167.00	1,034.84
<b>64100 · Meetings Expenses</b>	21.79	316.09
<b>64110 · Merchant Credit Card Fees</b>	1,368.41	575.76
<b>64710 · Office Expense</b>	2,940.65	2,012.63
<b>64715 · Office Supplies</b>	1,132.22	3,396.53
<b>65005 · Postage/FedEx</b>	2,104.34	1,122.35
<b>65008 · Printing</b>	0.00	746.15
<b>65010 · Professional Services</b>		
65011 · Auditor	1,585.00	0.00
65015 · Bookkeeper/Accountant	3,000.00	3,000.00
65019 · Legal Fees	0.00	3,080.88
<b>Total 65010 · Professional Services</b>	<b>4,585.00</b>	<b>6,080.88</b>
<b>65020 · Property Taxes</b>	77.58	77.58
<b>65025 · Publications</b>	118.00	44.00
<b>66010 · Telephone</b>		
66011 · Answering Service	512.90	965.10
66015 · Cell Phones	676.01	564.94
66016 · iPad Internet Service	0.00	51.36
66017 · Internet - Cell MBB Data 5GB	0.00	179.97
66018 · Internet - Office Computers	190.30	410.16
66019 · Office Landline	508.47	618.99
<b>Total 66010 · Telephone</b>	<b>1,887.68</b>	<b>2,790.52</b>
<b>66170 · Travel</b>		
66171 · Travel - Lodging	344.85	711.24
66172 · Travel - Mileage	0.00	479.74
66173 · Travel - Meals	12.07	69.98
66175 · Travel - Car Rental	0.00	135.20
<b>Total 66170 · Travel</b>	<b>356.92</b>	<b>1,396.16</b>

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10/12/17

Accrual Basis

**Frazier Park Public Utility District**  
**Profit & Loss YTD Comparison**  
**July through September 2017**

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	Jul - Sep 17	Jul - Sep 16
66510 · Utilities		
66511 · Electricity - Offices	1,217.87	520.79
66515 · Gas	62.62	110.86
66517 · Trash	151.04	169.54
<b>Total 66510 · Utilities</b>	<b>1,431.53</b>	<b>801.19</b>
<b>Total Expense</b>	<b>194,376.92</b>	<b>219,063.72</b>
<b>Net Ordinary Income</b>	<b>125,610.68</b>	<b>17,171.16</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
89999 · Prior Year Adjustments	0.00	-795.58
<b>Total Other Income</b>	<b>0.00</b>	<b>-795.58</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-795.58</b>
<b>Net Income</b>	<b>125,610.68</b>	<b>16,375.58</b>

## Frazier Park Public Utility District Profit & Loss Budget vs. Actual

	Jul - Sep 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	253,407.99	200,001.00	53,406.99
40002 · Water Sales - Business	35,364.74	18,750.00	16,614.74
40004 · Water Sales - Bulk	167.08	2,502.00	-2,334.92
40010 · Late Fees & Other Adjustments	6,045.13	5,001.00	1,044.13
40011 · Re-Connection Fees	2,300.00	1,500.00	800.00
40012 · Credit Card Fees Income	620.00	750.00	-130.00
40013 · New Connection Fees	0.00	1,950.00	-1,950.00
42600 · Kern County			
42620 · Taxes KC Fund	3,903.96	3,500.00	403.96
42622 · Standby Assessment KC Fund	231.37	0.00	231.37
42623 · Delinquent Assessments KC	50.44	0.00	50.44
<b>Total 42600 · Kern County</b>	<b>4,185.77</b>	<b>3,500.00</b>	<b>685.77</b>
44012 · Interest Reserve Funds	35.67	33.00	2.67
45000 · Property Lease/Rental Income	5,660.64	5,751.00	-90.36
48000 · Grant Income			
48002 · Grant Income - CA for FPPUD/LOW	7,804.57	0.00	7,804.57
<b>Total 48000 · Grant Income</b>	<b>7,804.57</b>	<b>0.00</b>	<b>7,804.57</b>
<b>Total Income</b>	<b>319,987.60</b>	<b>239,738.00</b>	<b>80,249.60</b>
<b>Expense</b>			
50002 · FPPUD/LOW Preplanning Grant	6,904.63	0.00	6,904.63
50003 · FPPUD/LOW Planning Grant	1,400.00	126.00	1,274.00
51022 · Operations-Pump Power Electrica	13,803.58	12,501.00	1,302.58
51023 · Uniforms-Mats-Towels Expense	1,677.90	501.00	1,176.90
51025 · Distribution System Maintenance	11,289.41	13,752.00	-2,462.59
51026 · Tools Expense	121.49	300.00	-178.51
51032 · Fuel - Vehicle & Equipment	2,981.29	2,127.00	854.29
51081 · Environmental Fees	580.31	501.00	79.31
51082 · Testing & Lab Fees	827.00	2,502.00	-1,675.00
52021 · Equipment Rental	33.04	1,251.00	-1,217.96
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	7,421.01	12,501.00	-5,079.99
52114 · Computer Maintenance	832.79	1,002.00	-169.21
52116 · Equipment Maintenance	0.00	2,250.00	-2,250.00
52118 · Vehicle Maintenance	1,818.77	1,125.00	693.77
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>10,072.57</b>	<b>16,878.00</b>	<b>-6,805.43</b>
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	10,730.21	12,501.00	-1,770.79
<b>Total 60010 · Wages - Administrative</b>	<b>10,730.21</b>	<b>12,501.00</b>	<b>-1,770.79</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Manual	16,696.02	20,001.00	-3,304.98
60022 · Wages - Operations-Other Staff	35,828.62	40,002.00	-4,173.38
<b>Total 60020 · Wages - Operations</b>	<b>52,524.64</b>	<b>60,003.00</b>	<b>-7,478.36</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	4,797.46	7,002.00	-2,204.54
60102 · Payroll Tax Expense - State	51.82	1,701.00	-1,649.18
<b>Total 60100 · Payroll Tax Expenses</b>	<b>4,849.28</b>	<b>8,703.00</b>	<b>-3,853.72</b>
60140 · Employee Mileage Reimbursement	0.00	201.00	-201.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	687.15	900.00	-212.85
60152 · Payroll Clock & Software	778.50	375.00	403.50
60153 · ADP Retirement Plan Admin Fees	210.00	750.00	-540.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>1,675.65</b>	<b>2,025.00</b>	<b>-349.35</b>
60160 · Employee Hiring Expenses	0.00	51.00	-51.00
60200 · Employee Benefits			
60201 · Dental Insurance	2,019.96	2,250.00	-230.04
60202 · Medical Insurance	31,144.56	34,500.00	-3,355.44
60203 · Vision Insurance	488.46	501.00	-12.54
60204 · Workers Comp Insurance	3,491.08	3,750.00	-258.92
<b>Total 60200 · Employee Benefits</b>	<b>38,034.06</b>	<b>41,001.00</b>	<b>-2,966.94</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>107,813.84</b>	<b>124,485.00</b>	<b>-16,671.16</b>

	Jul - Sep 17	Budget	\$ Over Budget
61005 · Advertising	0.00	177.00	-177.00
61010 · Bank Fees	0.00	138.00	-138.00
61014 · Directors' Fees	3,200.00	2,001.00	1,199.00
61015 · Dues	1,166.61	1,752.00	-585.39
62020 · Education & Training	1,045.00	1,251.00	-206.00
63560 · Insurance			
63561 · Property Insurance	0.00	1,125.00	-1,125.00
63562 · Equipment & Liability Insurance	14,569.13	3,750.00	10,819.13
63563 · Director's Bond Policy	0.00	1,125.00	-1,125.00
<b>Total 63560 · Insurance</b>	<b>15,269.13</b>	<b>6,000.00</b>	<b>9,269.13</b>
63700 · License, Fees, & Permits	167.00	3,750.00	-3,583.00
64100 · Meetings Expenses	21.79	187.50	-165.71
64110 · Merchant Credit Card Fees	1,368.41	801.00	567.41
64710 · Office Expense	2,940.65	2,502.00	438.65
64715 · Office Supplies	1,132.22	1,500.00	-367.78
65005 · Postage/FedEx	2,104.34	1,719.37	384.97
65008 · Printing	0.00	252.00	-252.00
65010 · Professional Services			
65011 · Auditor	1,585.00	0.00	1,585.00
65015 · Bookkeeper/Accountant	3,000.00	3,000.00	0.00
65019 · Legal Fees	0.00	4,500.00	-4,500.00
<b>Total 65010 · Professional Services</b>	<b>4,585.00</b>	<b>7,500.00</b>	<b>-2,915.00</b>
65020 · Property Taxes	77.58	80.00	-2.42
65025 · Publications	118.00	75.00	43.00
66000 · Security Monitoring Expense	0.00	252.00	-252.00
66010 · Telephone			
66011 · Answering Service	512.90	801.00	-288.10
66015 · Cell Phones	676.01	576.00	100.01
66018 · Internet - Office Computers	190.30	351.00	-160.70
66019 · Office Landline	508.47	675.00	-166.53
<b>Total 66010 · Telephone</b>	<b>1,887.68</b>	<b>2,403.00</b>	<b>-515.32</b>
66170 · Travel			
66171 · Travel - Lodging	344.85	402.00	-57.15
66172 · Travel - Mileage	0.00	252.00	-252.00
66173 · Travel - Meals	12.07	126.00	-113.93
66174 · Travel - Meals	0.00	75.00	-75.00
66174 · Travel - Airlines	0.00	252.00	-252.00
66175 · Travel - Car Rental	0.00	27.00	-27.00
66176 · Travel - Parking	0.00	27.00	-27.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	27.00	-27.00
<b>Total 66170 · Travel</b>	<b>356.92</b>	<b>1,161.00</b>	<b>-804.08</b>
66510 · Utilities			
66511 · Electricity - Offices	1,217.87	525.00	692.87
66515 · Gas	62.62	177.00	-114.38
66517 · Trash	151.04	225.00	-73.96
<b>Total 66510 · Utilities</b>	<b>1,431.53</b>	<b>927.00</b>	<b>504.53</b>
<b>Total Expense</b>	<b>194,376.92</b>	<b>209,352.87</b>	<b>-14,975.95</b>
<b>Net Ordinary Income</b>	<b>125,610.68</b>	<b>30,385.13</b>	<b>95,225.55</b>
<b>Net Income</b>	<b>125,610.68</b>	<b>30,385.13</b>	<b>95,225.55</b>



**Frazier Park Public Utility District**  
**Profit & Loss**  
**September 2017**

	Sep 17
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	86,343.78
40002 · Water Sales - Business	11,660.52
40004 · Water Sales - Bulk	120.00
40010 · Late Fees & Other Adjustments	1,808.36
40011 · Re-Connection Fees	900.00
40012 · Credit Card Fees Income	200.00
40014 · Administrative Fee Income	1,555.00
42600 · Kern County	
42620 · Taxes KC Fund	3,093.62
42622 · Standby Assessment KC Fund	19.39
<b>Total 42600 · Kern County</b>	<b>3,113.01</b>
44012 · Interest Reserve Funds	11.40
45000 · Property Lease/Rental Income	1,886.88
<b>Total Income</b>	<b>107,598.95</b>
<b>Expense</b>	
50003 · FPPUD/LOW Planning Grant	400.00
51022 · Operations-Pump Power Electrica	4,913.67
51023 · Uniforms-Mats-Towels Expense	75.00
51025 · Distribution System Maintenance	6,184.26
51032 · Fuel - Vehicle & Equipment	1,664.27
51082 · Testing & Lab Fees	190.00
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	326.16
52114 · Computer Maintenance	425.59
52118 · Vehicle Maintenance	584.97
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>1,336.72</b>
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	3,391.07
<b>Total 60010 · Wages - Administrative</b>	<b>3,391.07</b>
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	5,362.04
60022 · Wages - Operations-Other Staff	13,335.58
<b>Total 60020 · Wages - Operations</b>	<b>18,697.62</b>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,689.77
<b>Total 60100 · Payroll Tax Expenses</b>	<b>1,689.77</b>
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	346.32
60152 · Payroll Clock & Software	539.50
<b>Total 60150 · Payroll Processing Fees</b>	<b>885.82</b>
60200 · Employee Benefits	
60201 · Dental Insurance	673.32
60202 · Medical Insurance	10,381.52
60203 · Vision Insurance	162.82
60204 · Workers Comp Insurance	988.17
<b>Total 60200 · Employee Benefits</b>	<b>12,205.83</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>36,870.11</b>
61014 · Directors' Fees	800.00

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63560 · Insurance	
63562 · Equipment & Liability Insurance	14,569.13
Total 63560 · Insurance	14,569.13
63700 · License, Fees, & Permits	167.00
64100 · Meetings Expenses	18.58
64110 · Merchant Credit Card Fees	513.50
64710 · Office Expense	1,915.30
64715 · Office Supplies	55.92
65005 · Postage/FedEx	506.29
65010 · Professional Services	
65011 · Auditor	1,585.00
65015 · Bookkeeper/Accountant	1,000.00
Total 65010 · Professional Services	2,585.00
65025 · Publications	118.00
66010 · Telephone	
66015 · Cell Phones	206.63
66018 · Internet - Office Computers	54.65
66019 · Office Landline	181.51
Total 66010 · Telephone	442.79
66510 · Utilities	
66511 · Electricity - Offices	251.29
66515 · Gas	21.26
66517 · Trash	75.52
Total 66510 · Utilities	348.07
Total Expense	73,673.61
Net Ordinary Income	33,925.34
Net Income	<u>33,925.34</u>