

Frazier Park Public Utility District

04/10/18

Balance Sheet

Accrual Basis

As of March 31, 2018

	<u>Mar 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash & Cash Equivalents	
10001 · Revenue/Operating Fund (1961)	250,078.04
10002 · Pre-USDA General Fund (1215)	219,842.47
10003 · Contingency Fund (326)	285,478.27
10004 · Pipeline/System Reserve (383)	68,954.29
10005 · Emergency Reserve (895)	46,000.00
10025 · FPPUD/LOW Preplanning Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	0.00
10100 · USDA Payment Fund (042)	49,618.75
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,821.35
10121 · USDA Reserve - Loan 2 (872)	48,242.39
10130 · UDSA Replacement Fund (917)	89,261.22
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00
Total 10000 · Cash & Cash Equivalents	<u>1,129,596.82</u>
Total Checking/Savings	1,129,596.82
Accounts Receivable	
12000 · A/C Receivable - Leases, etc.	1,840.49
Total Accounts Receivable	<u>1,840.49</u>
Other Current Assets	
12001 · A/C Receivable - Water Services	109,211.16
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	983.97
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	7,804.63
12999 · Bad Debt Loss	-750.00
13000 · Inventory	41,530.24
Total Other Current Assets	<u>159,580.00</u>
Total Current Assets	1,291,017.31
Fixed Assets	
14000 · Land	21,452.62
14001 · Buildings & 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	878,588.43
14015 · Pumping Plant	23,531.23
14016 · Transmission & Distribution	7,526,600.95
14017 · General Plant	98,011.25
14018 · Construction in Progress	180,144.76
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 & Structures - Other	0.00
Total 14001 · Buildings & Structures	<u>8,918,934.78</u>

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	Mar 31, 18
14100 · Plant Equipment	
14032 · Storage Container	2,734.88
14051 · Security Alarm System	9,272.63
14052 · Chemical Injection Pump	1,628.10
14053 · Palsa 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
14133 · Telemetry & Software	3,416.76
14100 · Plant Equipment - Other	0.00
Total 14100 · Plant Equipment	301,217.05
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	-4,018,754.46
Total Fixed Assets	5,357,115.42
TOTAL ASSETS	6,648,132.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	25,759.10
Total Accounts Payable	25,759.10
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)	1,486.36
20014 · California Bank & Tr (TM-7305)	3.50
20020 · Voyager US Bank (0016-0024)	183.63
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
Total Credit Cards	1,673.49

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	<u>Mar 31, 18</u>
Other Current Liabilities	
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	11,178.29
21012 · Wages Payable	8,519.40
21014 · Payroll Taxes Payable	687.36
21015 · ADP Retirement Plan Payable	0.00
21020 · Customer Deposit Payable	16,600.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	0.00
Total Other Current Liabilities	<u>36,985.05</u>
Total Current Liabilities	64,417.64
Long Term Liabilities	
21010 · USDA Loans Interest Payable	21,041.65
28040 · USDA Loans Payable	
28041 · USDA Loan Dated 12/07/05 #03	340,000.00
28042 · USDA Loan Dated 12/07/05 #04	850,000.00
28043 · USDA Loan Dated 05/19/11 #06	1,870,000.00
28040 · USDA Loans Payable - Other	<u>-55,000.00</u>
Total 28040 · USDA Loans Payable	3,005,000.00
28046 · Current Maturities	<u>55,000.00</u>
Total Long Term Liabilities	<u>3,081,041.65</u>
Total Liabilities	3,145,459.29
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	198,339.88
Net Income	<u>333,454.26</u>
Total Equity	<u>3,502,673.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,648,132.73</u></u>

Frazier Park Public Utility District
Profit & Loss YTD Comparison
July 2017 through March 2018

	Jul '17 - Mar 18	Jul '16 - Mar 17
Ordinary Income/Expense		
Income		
40001 · Water Sales - Residential	756,385.47	608,264.79
40002 · Water Sales - Business	97,084.94	64,378.00
40004 · Water Sales - Bulk	167.08	18,055.01
40010 · Late Fees & Other Adjustments	16,325.44	4,114.98
40011 · Re-Connection Fees	7,700.00	4,600.00
40012 · Credit Card Fees Income	2,693.01	2,367.50
40013 · New Connection Fees	200.00	0.00
40014 · Administrative Fee Income	26,150.69	0.00
42600 · Kern County		
42620 · Taxes KC Fund	30,537.53	26,444.85
42622 · Standby Assessment KC Fund	4,464.62	3,973.42
42623 · Delinquent Assessments KC	620.28	1,279.66
Total 42600 · Kern County	35,622.43	31,697.93
43000 · CBT-CC Cash Back Savings	500.00	500.00
44012 · Interest Reserve Funds	107.57	92.86
44018 · Gain/Loss on Sales of Equipment	0.00	-54,115.56
45000 · Property Lease/Rental Income	17,312.23	16,834.19
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	7,804.57	81,199.55
Total 48000 · Grant Income	7,804.57	81,199.55
Total Income	968,053.43	777,989.25
Expense		
50000 · Prop 218 Expenses	0.00	2,710.00
50002 · FPPUD/LOW Preplanning Grant	6,904.63	97,986.02
50003 · FPPUD/LOW Planning Grant	4,600.00	0.00
51022 · Operations-Pump Power Electrica	38,477.10	34,363.11
51023 · Uniforms-Mats-Towels Expense	2,938.57	1,416.66
51025 · Distribution System Maintenance	56,026.99	37,509.82
51026 · Tools Expense	121.49	70.74
51032 · Fuel - Vehicle & Equipment	6,499.80	6,655.76
51081 · Environmental Fees	1,380.59	1,203.89
51082 · Testing & Lab Fees	4,505.00	5,509.00
52021 · Equipment Rental	33.04	1,607.69
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	10,028.18	30,448.69
52114 · Computer Maintenance	3,173.39	2,330.82
52116 · Equipment Maintenance	336.42	5,815.46
52118 · Vehicle Maintenance	3,221.08	7,031.51
Total 52110 · Maintenance & Repairs	16,759.07	45,626.48
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	35,508.30	36,783.93
Total 60010 · Wages - Administrative	35,508.30	36,783.93
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	53,385.54	54,523.66
60022 · Wages - Operations-Other Staff	110,469.55	93,901.86
Total 60020 · Wages - Operations	163,855.09	148,425.52
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	16,560.72	14,403.45
60102 · Payroll Tax Expense - State	2,338.18	2,808.15
Total 60100 · Payroll Tax Expenses	18,898.90	17,211.60
60140 · Employee Mileage Reimbursement	876.99	622.05

Frazier Park Public Utility District
Profit & Loss YTD Comparison
July 2017 through March 2018

	Jul '17 - Mar 18	Jul '16 - Mar 17
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	2,559.96	2,138.30
60152 · Payroll Clock & Software	956.00	1,084.08
60153 · ADP Retirement Plan Admin Fees	1,890.00	2,100.00
Total 60150 · Payroll Processing Fees	5,405.96	5,322.38
60160 · Employee Hiring Expenses	0.00	48.35
60200 · Employee Benefits		
60201 · Dental Insurance	5,736.27	6,259.47
60202 · Medical Insurance	95,289.92	94,925.94
60203 · Vision Insurance	1,465.38	1,372.34
60204 · Workers Comp Insurance	9,420.10	5,573.73
Total 60200 · Employee Benefits	111,911.67	108,131.48
Total 60000 · Wages & Payroll Related Expense	336,456.91	316,545.31
61005 · Advertising	0.00	639.00
61007 · Bad Debt Expense	2,579.55	0.00
61010 · Bank Fees	145.07	419.16
61014 · Directors' Fees	6,500.00	4,850.00
61015 · Dues	6,321.61	5,706.20
62020 · Education & Training	2,311.50	3,468.70
63560 · Insurance		
63561 · Property Insurance	0.00	4,333.00
63562 · Equipment & Liability Insurance	14,569.13	10,578.00
63563 · Director's Bond Policy	4,700.00	3,425.00
Total 63560 · Insurance	19,269.13	18,336.00
63640 · Interest Expense		
63641 · Interest Exp - USDA 12/07/05-03	7,115.62	7,218.75
63642 · Interest Exp - USDA 12/07/05-04	18,381.25	18,700.00
63643 · Interest Exp - USDA 05/19/11-06	25,003.12	25,462.50
Total 63640 · Interest Expense	50,499.99	51,381.25
63700 · License, Fees, & Permits	8,013.41	3,644.12
64100 · Meetings Expenses	50.02	568.57
64110 · Merchant Credit Card Fees	3,705.43	1,725.26
64710 · Office Expense	7,724.39	8,628.13
64715 · Office Supplies	5,186.54	6,526.91
65005 · Postage/FedEx	5,418.15	5,506.80
65008 · Printing	25.74	790.71
65010 · Professional Services		
65011 · Auditor	15,435.00	11,300.00
65015 · Bookkeeper/Accountant	9,028.00	9,075.00
65019 · Legal Fees	3,733.40	36,424.01
Total 65010 · Professional Services	28,196.40	56,799.01
65020 · Property Taxes	77.58	77.58
65025 · Publications	164.12	274.04
66010 · Telephone		
66011 · Answering Service	1,710.58	2,467.55
66015 · Cell Phones	1,867.49	1,555.23
66016 · iPad Internet Service	0.00	268.63
66017 · Internet - Cell MBB Data 5GB	0.00	377.94
66018 · Internet - Office Computers	590.20	1,109.26
66019 · Office Landline	1,550.17	2,126.45
Total 66010 · Telephone	5,718.44	7,905.06

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Accrual Basis

Frazier Park Public Utility District
Profit & Loss YTD Comparison
July 2017 through March 2018

	Jul '17 - Mar 18	Jul '16 - Mar 17
66170 · Travel		
66171 · Travel - Lodging	945.96	1,439.29
66172 · Travel - Mileage	467.05	800.50
66173 · Travel - Meals	12.07	278.90
66174 · Travel - Airlines	555.60	206.20
66175 · Travel - Car Rental	287.11	826.67
66176 · Travel - Parking	0.00	15.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	18.00
Total 66170 · Travel	2,267.79	3,584.56
66510 · Utilities		
66511 · Electricity - Offices	2,444.40	1,515.61
66515 · Gas	387.70	507.89
66517 · Trash	604.16	622.66
Total 66510 · Utilities	3,436.26	2,646.16
Total Expense	632,314.31	734,681.70
Net Ordinary Income	335,739.12	43,307.55
Other Income/Expense		
Other Income		
89999 · Prior Year Adjustments	-2,284.86	-795.58
Total Other Income	-2,284.86	-795.58
Net Other Income	-2,284.86	-795.58
Net Income	333,454.26	42,511.97

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

	Jul '17 - Mar 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	756,385.47	600,002.00	156,383.47
40002 · Water Sales - Business	97,084.94	56,250.00	40,834.94
40004 · Water Sales - Bulk	167.08	7,501.00	-7,333.92
40010 · Late Fees & Other Adjustments	16,325.44	15,002.00	1,323.44
40011 · Re-Connection Fees	7,700.00	4,500.00	3,200.00
40012 · Credit Card Fees Income	2,693.01	2,250.00	443.01
40013 · New Connection Fees	200.00	5,850.00	-5,650.00
42600 · Kern County			
42620 · Taxes KC Fund	30,537.53	27,100.00	3,437.53
42622 · Standby Assessment KC Fund	4,464.62	3,900.00	564.62
42623 · Delinquent Assessments KC	620.28	1,000.00	-379.72
Total 42600 · Kern County	35,622.43	32,000.00	3,622.43
43000 · CBT-CC Cash Back Savings	500.00	500.00	0.00
44012 · Interest Reserve Funds	107.57	99.00	8.57
45000 · Property Lease/Rental Income	17,312.23	17,252.00	60.23
48000 · Grant Income			
48002 · Grant Income - CA for FPPUD/LOW	7,804.57	0.00	7,804.57
Total 48000 · Grant Income	7,804.57	0.00	7,804.57
Total Income	968,053.43	741,206.00	226,847.43
Expense			
50002 · FPPUD/LOW Preplanning Grant	6,904.63	0.00	6,904.63
50003 · FPPUD/LOW Planning Grant	4,600.00	377.00	4,223.00
51022 · Operations-Pump Power Electrica	38,477.10	37,502.00	975.10
51023 · Uniforms-Mats-Towels Expense	2,938.57	1,502.00	1,436.57
51025 · Distribution System Maintenance	56,026.99	41,251.00	14,775.99
51026 · Tools Expense	121.49	900.00	-778.51
51032 · Fuel - Vehicle & Equipment	6,499.80	6,376.00	123.80
51081 · Environmental Fees	1,380.59	1,502.00	-121.41
51082 · Testing & Lab Fees	4,505.00	7,501.00	-2,996.00
52021 · Equipment Rental	33.04	3,752.00	-3,718.96
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	10,028.18	37,502.00	-27,473.82
52114 · Computer Maintenance	3,173.39	3,001.00	172.39
52116 · Equipment Maintenance	336.42	6,750.00	-6,413.58
52118 · Vehicle Maintenance	3,221.08	3,375.00	-153.92
Total 52110 · Maintenance & Repairs	16,759.07	50,628.00	-33,868.93
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	35,508.30	37,502.00	-1,993.70
Total 60010 · Wages - Administrative	35,508.30	37,502.00	-1,993.70
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	53,385.54	60,002.00	-6,616.46
60022 · Wages - Operations-Other Staff	110,469.55	120,001.00	-9,531.45
Total 60020 · Wages - Operations	163,855.09	180,003.00	-16,147.91
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	16,560.72	21,001.00	-4,440.28
60102 · Payroll Tax Expense - State	2,338.18	5,102.00	-2,763.82
Total 60100 · Payroll Tax Expenses	18,898.90	26,103.00	-7,204.10
60140 · Employee Mileage Reimbursement	876.99	602.00	274.99
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	2,559.96	2,700.00	-140.04
60152 · Payroll Clock & Software	956.00	1,125.00	-169.00
60153 · ADP Retirement Plan Admin Fees	1,890.00	2,250.00	-360.00
Total 60150 · Payroll Processing Fees	5,405.96	6,075.00	-669.04
60160 · Employee Hiring Expenses	0.00	152.00	-152.00
60200 · Employee Benefits			
60201 · Dental Insurance	5,736.27	6,750.00	-1,013.73
60202 · Medical Insurance	95,289.92	103,500.00	-8,210.08
60203 · Vision Insurance	1,465.38	1,502.00	-36.62
60204 · Workers Comp Insurance	9,420.10	11,250.00	-1,829.90
Total 60200 · Employee Benefits	111,911.67	123,002.00	-11,090.33
Total 60000 · Wages & Payroll Related Expense	336,456.91	373,439.00	-36,982.09

	Jul '17 - Mar 18	Budget	\$ Over Budget
61005 · Advertising	0.00	526.00	-526.00
61010 · Bank Fees	145.07	414.00	-268.93
61014 · Directors' Fees	6,500.00	6,002.00	498.00
61015 · Dues	6,321.61	5,251.00	1,070.61
62020 · Education & Training	2,311.50	3,752.00	-1,440.50
63560 · Insurance			
63561 · Property Insurance	0.00	3,375.00	-3,375.00
63562 · Equipment & Liability Insurance	14,569.13	11,250.00	3,319.13
63563 · Director's Bond Policy	4,700.00	3,375.00	1,325.00
Total 63560 · Insurance	19,269.13	18,000.00	1,269.13
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	7,115.62	7,000.00	115.62
63642 · Interest Exp - USDA 12/07/05-04	18,381.25	18,500.00	-118.75
63643 · Interest Exp - USDA 05/19/11-06	25,003.12	25,000.00	3.12
Total 63640 · Interest Expense	50,499.99	50,500.00	-0.01
63700 · License, Fees, & Permits	8,013.41	11,250.00	-3,236.59
64100 · Meetings Expenses	50.02	562.50	-512.48
64110 · Merchant Credit Card Fees	3,705.43	2,402.00	1,303.43
64710 · Office Expense	7,724.39	7,501.00	223.39
64715 · Office Supplies	5,186.54	4,500.00	686.54
65005 · Postage/FedEx	5,418.15	6,103.82	-685.67
65008 · Printing	25.74	751.00	-725.26
65010 · Professional Services			
65011 · Auditor	15,435.00	20,000.00	-4,565.00
65015 · Bookkeeper/Accountant	9,028.00	9,100.00	-72.00
65019 · Legal Fees	3,733.40	13,500.00	-9,766.60
Total 65010 · Professional Services	28,196.40	42,600.00	-14,403.60
65020 · Property Taxes	77.58	80.00	-2.42
65025 · Publications	164.12	225.00	-60.88
66000 · Security Monitoring Expense	0.00	751.00	-751.00
66010 · Telephone			
66011 · Answering Service	1,710.58	2,402.00	-691.42
66015 · Cell Phones	1,867.49	1,727.00	140.49
66018 · Internet - Office Computers	590.20	1,052.00	-461.80
66019 · Office Landline	1,550.17	2,025.00	-474.83
Total 66010 · Telephone	5,718.44	7,206.00	-1,487.56
66170 · Travel			
66171 · Travel - Lodging	945.96	1,201.00	-255.04
66172 · Travel - Mileage	467.05	751.00	-283.95
66173 · Travel - Meals	12.07	377.00	-364.93
66174 · Travel - Airlines	555.60	225.00	330.60
66175 · Travel - Car Rental	287.11	751.00	-463.89
66176 · Travel - Parking	0.00	76.00	-76.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	76.00	-76.00
Total 66170 · Travel	2,267.79	3,457.00	-1,189.21
66510 · Utilities			
66511 · Electricity - Offices	2,444.40	1,575.00	869.40
66515 · Gas	387.70	526.00	-138.30
66517 · Trash	604.16	675.00	-70.84
Total 66510 · Utilities	3,436.26	2,776.00	660.26
Total Expense	632,314.31	699,340.32	-67,026.01
Net Ordinary Income	335,739.12	41,865.68	293,873.44
Other Income/Expense			
Other Income			
89999 · Prior Year Adjustments	-2,284.86	0.00	-2,284.86
Total Other Income	-2,284.86	0.00	-2,284.86
Net Other Income	-2,284.86	0.00	-2,284.86
Net Income	333,454.26	41,865.68	291,588.58

Frazier Park Public Utility District
Profit & Loss
March 2018

	Mar 18
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	85,217.91
40002 · Water Sales - Business	9,796.26
40010 · Late Fees & Other Adjustments	1,729.02
40011 · Re-Connection Fees	700.00
40012 · Credit Card Fees Income	674.93
40013 · New Connection Fees	200.00
40014 · Administrative Fee Income	10,303.15
42600 · Kern County	
42620 · Taxes KC Fund	447.89
42622 · Standby Assessment KC Fund	105.02
Total 42600 · Kern County	552.91
44012 · Interest Reserve Funds	11.94
45000 · Property Lease/Rental Income	1,940.49
Total Income	111,126.61
Expense	
50003 · FPPUD/LOW Planning Grant	500.00
51022 · Operations-Pump Power Electrica	3,750.17
51025 · Distribution System Maintenance	10,242.97
51032 · Fuel - Vehicle & Equipment	647.51
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	77.59
52114 · Computer Maintenance	298.00
Total 52110 · Maintenance & Repairs	375.59
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	3,456.30
Total 60010 · Wages - Administrative	3,456.30
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	4,884.64
60022 · Wages - Operations-Other Staff	11,602.02
Total 60020 · Wages - Operations	16,486.66
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,605.86
60102 · Payroll Tax Expense - State	283.66
Total 60100 · Payroll Tax Expenses	1,889.52
60140 · Employee Mileage Reimbursement	584.66
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	357.30
60152 · Payroll Clock & Software	119.50
60153 · ADP Retirement Plan Admin Fees	420.00
Total 60150 · Payroll Processing Fees	896.80
60200 · Employee Benefits	
60204 · Workers Comp Insurance	988.17
Total 60200 · Employee Benefits	988.17
Total 60000 · Wages & Payroll Related Expense	24,302.11
61014 · Directors' Fees	500.00
62020 · Education & Training	395.00
63560 · Insurance	
63563 · Director's Bond Policy	4,000.00
Total 63560 · Insurance	4,000.00

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64110 · Merchant Credit Card Fees	481.37
64710 · Office Expense	336.26
64715 · Office Supplies	170.65
65005 · Postage/FedEx	14.19
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
Total 65010 · Professional Services	1,000.00
65025 · Publications	46.12
66010 · Telephone	
66011 · Answering Service	158.00
66015 · Cell Phones	260.59
66018 · Internet - Office Computers	63.65
66019 · Office Landline	178.81
Total 66010 · Telephone	661.05
66170 · Travel	
66174 · Travel - Airlines	555.60
66175 · Travel - Car Rental	287.11
Total 66170 · Travel	842.71
66510 · Utilities	
66511 · Electricity - Offices	201.26
66515 · Gas	61.31
66517 · Trash	75.52
Total 66510 · Utilities	338.09
Total Expense	48,603.79
Net Ordinary Income	62,522.82
Net Income	62,522.82