

Frazier Park Public Utility District

Balance Sheet

As of December 31, 2017

01/09/18

Accrual Basis

Dec 31, 17

ASSETS

Current Assets

Checking/Savings

10000 · Cash & Cash Equivalents

10001 · Revenue/Operating Fund (1961)	211,294.71
10002 · Pre-USDA General Fund (1215)	219,842.47
10003 · Contingency Fund (326)	285,456.92
10004 · Pipeline/System Reserve (383)	68,949.13
10005 · Emergency Reserve (895)	0
10025 · FPPUD/LOW Preplanning Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	0
10100 · USDA Payment Fund (042)	0.00
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,819.56
10121 · USDA Reserve - Loan 2 (872)	46,309.09
10130 · USDA Replacement Fund (917)	84,987.31
19999 · Petty Cash	200.00
10000 · Cash & Cash Equivalents - Other	0.00

Total 10000 · Cash & Cash Equivalents	988,859.23
---------------------------------------	------------

Total Checking/Savings	988,859.23
------------------------	------------

Accounts Receivable

12000 · A/C Receivable - Leases, etc.	1,840.49
---------------------------------------	----------

Total Accounts Receivable	1,840.49
---------------------------	----------

Other Current Assets

12001 · A/C Receivable - Water Services	58,008.36
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	362.82
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	111,824.23
----------------------------	------------

Total Current Assets	1,102,523.95
----------------------	--------------

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	405,645.66
14015 · Pumping Plant	23,531.23
14016 · Transmission & 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 & Structures - Other	0.00

Total 14001 · Buildings & Structures	8,810,378.13
--------------------------------------	--------------

Frazier Park Public Utility District

Balance Sheet

As of December 31, 2017

01/09/18

Accrual Basis

	Dec 31, 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
TOTAL ASSETS	6,617,005.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	15,017.41
Total Accounts Payable	15,017.41
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)	978.31
20014 · California Bank & Tr (TM-7305)	0.00
20020 · Voyager US Bank (0016-0024)	151.49
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
Total Credit Cards	1,129.80

Frazier Park Public Utility District

Balance Sheet

As of December 31, 2017

01/09/18

Accrual Basis

	Dec 31, 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	16,600.00
22000 · Accrued Legal expense	25,000.00
24000 · Payroll Liabilities	0.00
Total Other Current Liabilities	60,821.90
Total Current Liabilities	76,969.11
Long Term Liabilities	
21010 · USDA Loans Interest Payable	20,865.86
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	0.00
Total 28040 · USDA Loans Payable	3,060,000.00
28046 · Current Maturities	0.00
Total Long Term Liabilities	3,080,865.86
Total Liabilities	3,157,834.97
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	192,519.53
Total Equity	3,459,170.75
TOTAL LIABILITIES & EQUITY	6,617,005.72

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

	Jul - Dec 17	Jul - Dec 16
Ordinary Income/Expense		
Income		
40001 · Water Sales - Residential	495,885.66	349,577.36
40002 · Water Sales - Business	66,784.94	36,230.12
40004 · Water Sales - Bulk	167.08	18,044.54
40010 · Late Fees & Other Adjustments	11,156.38	-5,790.49
40011 · Re-Connection Fees	5,400.00	2,400.00
40012 · Credit Card Fees Income	1,202.50	1,607.50
40014 · Administrative Fee Income	12,413.84	0.00
42600 · Kern County		
42620 · Taxes KC Fund	27,970.03	10,010.76
42622 · Standby Assessment KC Fund	3,416.70	1,273.16
42623 · Delinquent Assessments KC	620.28	0.00
Total 42600 · Kern County	32,007.01	11,283.92
44012 · Interest Reserve Funds	71.53	64.97
45000 · Property Lease/Rental Income	11,490.76	11,173.55
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	7,804.57	40,443.53
Total 48000 · Grant Income	7,804.57	40,443.53
Total Income	644,384.27	465,035.00
Expense		
50000 · Prop 218 Expenses	0.00	2,710.00
50002 · FPPUD/LOW Preplanning Grant	6,904.63	79,449.87
50003 · FPPUD/LOW Planning Grant	3,200.00	0.00
51022 · Operations-Pump Power Electrica	27,062.74	23,159.15
51023 · Uniforms-Mats-Towels Expense	2,938.57	1,183.00
51025 · Distribution System Maintenance	42,433.48	21,088.15
51026 · Tools Expense	121.49	0.00
51032 · Fuel - Vehicle & Equipment	4,540.03	4,683.88
51081 · Environmental Fees	1,026.62	757.58
51082 · Testing & Lab Fees	3,350.00	3,878.00
52021 · Equipment Rental	33.04	1,511.09
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	9,169.60	23,457.18
52114 · Computer Maintenance	2,287.19	476.00
52116 · Equipment Maintenance	92.81	2,699.14
52118 · Vehicle Maintenance	3,079.36	3,965.10
Total 52110 · Maintenance & Repairs	14,628.96	30,597.42
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	22,875.58	26,337.63
Total 60010 · Wages - Administrative	22,875.58	26,337.63
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	34,827.65	38,090.33
60022 · Wages - Operations-Other Staff	69,733.68	61,345.38
Total 60020 · Wages - Operations	104,561.33	99,435.71
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	9,698.77	9,652.52
60102 · Payroll Tax Expense - State	51.82	501.38
Total 60100 · Payroll Tax Expenses	9,750.59	10,153.90
60140 · Employee Mileage Reimbursement	0.00	622.05

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

	Jul - Dec 17	Jul - Dec 16
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	1,624.86	1,366.25
60152 · Payroll Clock & Software	1,647.50	730.08
60153 · ADP Retirement Plan Admin Fees	210.00	1,470.00
Total 60150 · Payroll Processing Fees	3,482.36	3,566.33
60160 · Employee Hiring Expenses	0.00	48.35
60200 · Employee Benefits		
60201 · Dental Insurance	3,855.00	4,045.89
60202 · Medical Insurance	62,753.18	60,192.76
60203 · Vision Insurance	976.92	837.36
60204 · Workers Comp Insurance	6,455.59	4,735.90
Total 60200 · Employee Benefits	74,040.69	69,811.91
Total 60000 · Wages & Payroll Related Expense	214,710.55	209,975.88
61005 · Advertising	0.00	549.00
61007 · Bad Debt Expense	2,579.55	0.00
61010 · Bank Fees	100.00	329.16
61014 · Directors' Fees	5,100.00	2,700.00
61015 · Dues	6,321.61	5,706.20
62020 · Education & Training	1,721.50	1,395.00
63560 · Insurance		
63562 · Equipment & Liability Insurance	14,569.13	10,578.00
63560 · Insurance - Other	700.00	0.00
Total 63560 · Insurance	15,269.13	10,578.00
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	3,595.33
64100 · Meetings Expenses	50.02	381.88
64110 · Merchant Credit Card Fees	2,273.91	1,201.55
64710 · Office Expense	5,278.43	6,857.65
64715 · Office Supplies	2,184.21	4,854.33
65005 · Postage/FedEx	3,636.54	3,866.50
65008 · Printing	0.00	790.71
65010 · Professional Services		
65011 · Auditor	8,985.00	11,300.00
65015 · Bookkeeper/Accountant	6,000.00	6,000.00
65019 · Legal Fees	2,852.65	35,816.01
Total 65010 · Professional Services	17,837.65	53,116.01
65020 · Property Taxes	77.58	77.58
65025 · Publications	118.00	44.00
66010 · Telephone		
66011 · Answering Service	1,169.53	1,530.00
66015 · Cell Phones	1,194.60	959.41
66016 · iPad Internet Service	0.00	235.05
66017 · Internet - Cell MBB Data 5GB	0.00	359.94
66018 · Internet - Office Computers	390.25	668.93
66019 · Office Landline	1,025.88	1,373.59
Total 66010 · Telephone	3,780.26	5,126.92

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

	Jul - Dec 17	Jul - Dec 16
66170 · Travel		
66171 · Travel - Lodging	945.96	1,319.16
66172 · Travel - Mileage	467.05	800.50
66173 · Travel - Meals	12.07	186.14
66174 · Travel - Airlines	0.00	206.20
66175 · Travel - Car Rental	0.00	256.48
66176 · Travel - Parking	0.00	15.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	18.00
Total 66170 · Travel	1,425.08	2,801.48
66510 · Utilities		
66511 · Electricity - Offices	1,876.37	1,065.34
66515 · Gas	166.14	289.47
66517 · Trash	320.58	396.10
66510 · Utilities - Other	44.17	0.00
Total 66510 · Utilities	2,407.26	1,750.91
Total Expense	449,624.24	536,097.48
Net Ordinary Income	194,760.03	-71,062.48
Other Income/Expense		
Other Income		
89999 · Prior Year Adjustments	-2,240.50	-795.58
Total Other Income	-2,240.50	-795.58
Net Other Income	-2,240.50	-795.58
Net Income	192,519.53	-71,858.06

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

	Jul - Dec 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	495,885.66	400,002.00	95,883.66
40002 · Water Sales - Business	66,784.94	37,500.00	29,284.94
40004 · Water Sales - Bulk	167.08	5,002.00	-4,834.92
40010 · Late Fees & Other Adjustments	11,156.38	10,002.00	1,154.38
40011 · Re-Connection Fees	5,400.00	3,000.00	2,400.00
40012 · Credit Card Fees Income	1,202.50	1,500.00	-297.50
40013 · New Connection Fees	0.00	3,900.00	-3,900.00
42600 · Kern County			
42620 · Taxes KC Fund	27,970.03	10,200.00	17,770.03
42622 · Standby Assessment KC Fund	3,416.70	1,000.00	2,416.70
42623 · Delinquent Assessments KC	620.28	0.00	620.28
Total 42600 · Kern County	32,007.01	11,200.00	20,807.01
44012 · Interest Reserve Funds	71.53	66.00	5.53
45000 · Property Lease/Rental Income	11,490.76	11,502.00	-11.24
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	644,384.27	483,674.00	160,710.27
Expense			
50002 · FPPUD/LOW Preplanning Grant	6,904.63	0.00	6,904.63
50003 · FPPUD/LOW Planning Grant	3,200.00	252.00	2,948.00
51022 · Operations-Pump Power Electrica	27,062.74	25,002.00	2,060.74
51023 · Uniforms-Mats-Towels Expense	2,938.57	1,002.00	1,936.57
51025 · Distribution System Maintenance	42,433.48	27,502.00	14,931.48
51026 · Tools Expense	121.49	600.00	-478.51
51032 · Fuel - Vehicle & Equipment	4,540.03	4,252.00	288.03
51081 · Environmental Fees	1,026.62	1,002.00	24.62
51082 · Testing & Lab Fees	3,350.00	5,002.00	-1,652.00
52021 · Equipment Rental	33.04	2,502.00	-2,468.96
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	9,169.60	25,002.00	-15,832.40
52114 · Computer Maintenance	2,287.19	2,002.00	285.19
52116 · Equipment Maintenance	92.81	4,500.00	-4,407.19
52118 · Vehicle Maintenance	3,079.36	2,250.00	829.36
Total 52110 · Maintenance & Repairs	14,628.96	33,754.00	-19,125.04
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	22,875.58	25,002.00	-2,126.42
Total 60010 · Wages - Administrative	22,875.58	25,002.00	-2,126.42
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	34,827.65	40,002.00	-5,174.35
60022 · Wages - Operations-Other Staff	69,733.68	80,002.00	-10,268.32
Total 60020 · Wages - Operations	104,561.33	120,004.00	-15,442.67
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	9,698.77	14,002.00	-4,303.23
60102 · Payroll Tax Expense - State	51.82	3,402.00	-3,350.18
Total 60100 · Payroll Tax Expenses	9,750.59	17,404.00	-7,653.41
60140 · Employee Mileage Reimbursement	0.00	402.00	-402.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	1,624.86	1,800.00	-175.14
60152 · Payroll Clock & Software	1,647.50	750.00	897.50
60153 · ADP Retirement Plan Admin Fees	210.00	1,500.00	-1,290.00
Total 60150 · Payroll Processing Fees	3,482.36	4,050.00	-567.64
60160 · Employee Hiring Expenses	0.00	102.00	-102.00
60200 · Employee Benefits			
60201 · Dental Insurance	3,855.00	4,500.00	-645.00
60202 · Medical Insurance	62,753.18	69,000.00	-6,246.82
60203 · Vision Insurance	976.92	1,002.00	-25.08
60204 · Workers Comp Insurance	6,455.59	7,500.00	-1,044.41
Total 60200 · Employee Benefits	74,040.69	82,002.00	-7,961.31
Total 60000 · Wages & Payroll Related Expense	214,710.55	248,966.00	-34,255.45

	Jul - Dec 17	Budget	\$ Over Budget
61005 · Advertising	0.00	352.00	-352.00
61010 · Bank Fees	100.00	276.00	-176.00
61014 · Directors' Fees	5,100.00	4,002.00	1,098.00
61015 · Dues	6,321.61	3,502.00	2,819.61
62020 · Education & Training	1,721.50	2,502.00	-780.50
63560 · Insurance			
63561 · Property Insurance	0.00	2,250.00	-2,250.00
63562 · Equipment & Liability Insurance	14,569.13	7,500.00	7,069.13
63563 · Director's Bond Policy	0.00	2,250.00	-2,250.00
Total 63560 · Insurance	15,269.13	12,000.00	3,269.13
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	7,500.00	513.41
64100 · Meetings Expenses	50.02	375.00	-324.98
64110 · Merchant Credit Card Fees	2,273.91	1,602.00	671.91
64710 · Office Expense	5,278.43	5,002.00	276.43
64715 · Office Supplies	2,184.21	3,000.00	-815.79
65005 · Postage/FedEx	3,636.54	4,463.52	-826.98
65008 · Printing	0.00	502.00	-502.00
65010 · Professional Services			
65011 · Auditor	8,985.00	20,000.00	-11,015.00
65015 · Bookkeeper/Accountant	6,000.00	6,000.00	0.00
65019 · Legal Fees	2,852.65	9,000.00	-6,147.35
Total 65010 · Professional Services	17,837.65	35,000.00	-17,162.35
65020 · Property Taxes	77.58	80.00	-2.42
65025 · Publications	118.00	150.00	-32.00
66000 · Security Monitoring Expense	0.00	502.00	-502.00
66010 · Telephone			
66011 · Answering Service	1,169.53	1,602.00	-432.47
66015 · Cell Phones	1,194.60	1,152.00	42.60
66018 · Internet - Office Computers	390.25	702.00	-311.75
66019 · Office Landline	1,025.88	1,350.00	-324.12
Total 66010 · Telephone	3,780.26	4,806.00	-1,025.74
66170 · Travel			
66171 · Travel - Lodging	945.96	802.00	143.96
66172 · Travel - Mileage	467.05	502.00	-34.95
66173 · Travel - Meals	12.07	252.00	-239.93
66174 · Travel - Airlines	0.00	150.00	-150.00
66175 · Travel - Car Rental	0.00	502.00	-502.00
66176 · Travel - Parking	0.00	52.00	-52.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	52.00	-52.00
Total 66170 · Travel	1,425.08	2,312.00	-886.92
66510 · Utilities			
66511 · Electricity - Offices	1,876.37	1,050.00	826.37
66515 · Gas	166.14	352.00	-185.86
66517 · Trash	320.58	450.00	-129.42
Total 66510 · Utilities	2,402.26	1,852.00	555.26
Total Expense	449,624.24	490,116.52	-40,492.28
Net Ordinary Income	194,760.03	-6,442.52	201,202.55
Other Income/Expense			
Other Income			
89999 · Prior Year Adjustments	-2,240.50	0.00	-2,240.50
Total Other Income	-2,240.50	0.00	-2,240.50
Net Other Income	-2,240.50	0.00	-2,240.50
Net Income	192,519.53	-6,442.52	198,962.05

Frazier Park Public Utility District

Profit & Loss

December 2017

	Dec 17
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	80,001.26
40002 · Water Sales - Business	9,950.85
40010 · Late Fees & Other Adjustments	1,620.45
40011 · Re-Connection Fees	800.00
40012 · Credit Card Fees Income	185.00
40014 · Administrative Fee Income	2,311.28
42600 · Kern County	
42620 · Taxes KC Fund	21,071.51
42622 · Standby Assessment KC Fund	2,044.03
42623 · Delinquent Assessments KC	135.30
Total 42600 · Kern County	23,250.84
44012 · Interest Reserve Funds	11.43
45000 · Property Lease/Rental Income	1,940.49
Total Income	120,071.60
Expense	
50003 · FPPUD/LOW Planning Grant	800.00
51022 · Operations-Pump Power Electrica	3,849.50
51023 · Uniforms-Mats-Towels Expense	935.72
51025 · Distribution System Maintenance	4,346.39
51032 · Fuel - Vehicle & Equipment	587.69
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	1,120.50
52114 · Computer Maintenance	280.60
52118 · Vehicle Maintenance	1,118.79
Total 52110 · Maintenance & Repairs	2,519.89
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	4,833.33
Total 60010 · Wages - Administrative	4,833.33
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,392.16
60022 · Wages - Operations-Other Staff	11,840.54
Total 60020 · Wages - Operations	18,232.70
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,764.55
Total 60100 · Payroll Tax Expenses	1,764.55
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	238.20
60152 · Payroll Clock & Software	539.50
Total 60150 · Payroll Processing Fees	777.70
60200 · Employee Benefits	
60201 · Dental Insurance	488.40
60202 · Medical Insurance	10,845.58
60203 · Vision Insurance	162.82
60204 · Workers Comp Insurance	988.17
Total 60200 · Employee Benefits	12,484.97
Total 60000 · Wages & Payroll Related Expense	38,093.25

	Dec 17
61014 · Directors' Fees	1,000.00
63700 · License, Fees, & Permits	7,543.00
64100 · Meetings Expenses	28.23
64110 · Merchant Credit Card Fees	429.13
64710 · Office Expense	510.38
65005 · Postage/FedEx	693.08
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
Total 65010 · Professional Services	1,000.00
66010 · Telephone	
66011 · Answering Service	160.98
66015 · Cell Phones	207.96
66018 · Internet - Office Computers	72.65
66019 · Office Landline	172.31
Total 66010 · Telephone	613.90
66510 · Utilities	
66511 · Electricity - Offices	176.03
66515 · Gas	71.00
66517 · Trash	75.52
Total 66510 · Utilities	322.55
Total Expense	63,272.71
Net Ordinary Income	56,798.89
Net Income	56,798.89