

Frazier Park Public Utility District

05/09/18

Balance Sheet

Accrual Basis

As of April 30, 2018

Apr 30, 18

ASSETS

Current Assets

Checking/Savings

10000 · Cash & Cash Equivalents

10001 · Revenue/Operating Fund (1961)	291,005.05
10002 · Pre-USDA General Fund (1215)	219,842.47
10003 · Contingency Fund (326)	285,485.54
10004 · Pipeline/System Reserve (383)	68,956.05
10005 · Emergency Reserve (895)	46,000.00
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)	71,821.96
10121 · USDA Reserve - Loan 2 (872)	48,886.83
10130 · USDA Replacement Fund (917)	90,685.98
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00

Total 10000 · Cash & Cash Equivalents	1,122,983.92
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Total Checking/Savings	1,122,983.92
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Accounts Receivable

12000 · A/C Receivable - Leases, etc.	1,840.49
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Total Accounts Receivable	1,840.49
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Other Current Assets

12001 · A/C Receivable - Water Services	106,526.21
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	156,895.05
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Total Current Assets	1,281,719.46
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Fixed Assets

14000 · Land	21,452.62
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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	8,918,934.78
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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	10,172.76
14100 · Plant Equipment - Other	0.00
Total 14100 · Plant Equipment	307,973.05
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	5,363,871.42
TOTAL ASSETS	6,645,590.88
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	3,368.26
Total Accounts Payable	3,368.26
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)	352.39
20014 · California Bank & Tr (TM-7305)	575.00
20020 · Voyager US Bank (0016-0024)	106.32
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
Total Credit Cards	1,033.71

Frazier Park Public Utility District

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As of April 30, 2018

Accrual Basis

	Apr 30, 18
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	36,985.05
Total Current Liabilities	41,387.02
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	-55,000.00
Total 28040 · USDA Loans Payable	3,005,000.00
28046 · Current Maturities	55,000.00
Total Long Term Liabilities	3,081,041.65
Total Liabilities	3,122,428.67
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	187,598.58
Net Income	364,684.33
Total Equity	3,523,162.21
TOTAL LIABILITIES & EQUITY	6,645,590.88

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

	Jul '17 - Apr 18	Jul '16 - Apr 17
Ordinary Income/Expense		
Income		
40001 · Water Sales - Residential	843,181.87	687,856.17
40002 · Water Sales - Business	107,388.15	73,306.48
40004 · Water Sales - Bulk	167.08	18,055.01
40010 · Late Fees & Other Adjustments	17,942.03	-11,747.54
40011 · Re-Connection Fees	8,600.00	5,100.00
40012 · Credit Card Fees Income	3,349.83	2,622.50
40013 · New Connection Fees	8,000.00	0.00
40014 · Administrative Fee Income	27,300.69	0.00
42600 · Kern County		
42620 · Taxes KC Fund	47,402.84	29,709.89
42622 · Standby Assessment KC Fund	5,432.04	3,973.42
42623 · Delinquent Assessments KC	780.74	1,299.36
Total 42600 · Kern County	53,615.62	34,982.67
43000 · CBT-CC Cash Back Savings	500.00	500.00
44012 · Interest Reserve Funds	119.92	103.75
44018 · Gain/Loss on Sales of Equipment	0.00	-54,115.56
45000 · Property Lease/Rental Income	19,252.72	18,721.07
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	7,804.57	99,770.00
Total 48000 · Grant Income	7,804.57	99,770.00
Total Income	1,097,222.48	875,154.55
Expense		
50000 · Prop 218 Expenses	0.00	2,710.00
50002 · FPPUD/LOW Preplanning Grant	0.00	98,486.02
50003 · FPPUD/LOW Planning Grant	5,000.00	0.00
51022 · Operations-Pump Power Electrica	37,936.66	38,349.04
51023 · Uniforms-Mats-Towels Expense	3,088.57	1,616.66
51025 · Distribution System Maintenance	66,019.29	39,255.35
51026 · Tools Expense	121.49	13,259.09
51032 · Fuel - Vehicle & Equipment	7,087.94	7,065.17
51081 · Environmental Fees	1,734.56	1,650.20
51082 · Testing & Lab Fees	4,660.00	5,878.00
52021 · Equipment Rental	33.04	1,639.89
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	10,028.18	30,914.90
52114 · Computer Maintenance	3,795.14	2,509.08
52116 · Equipment Maintenance	336.42	5,815.46
52118 · Vehicle Maintenance	1,222.04	7,114.54
Total 52110 · Maintenance & Repairs	15,381.78	46,353.98
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	40,068.13	40,290.17
Total 60010 · Wages - Administrative	40,068.13	40,290.17
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	58,854.84	59,885.70
60022 · Wages - Operations-Other Staff	120,883.56	103,599.51
Total 60020 · Wages - Operations	179,738.40	163,485.21
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	18,128.79	15,847.74
60102 · Payroll Tax Expense - State	2,403.81	3,048.29
Total 60100 · Payroll Tax Expenses	20,532.60	18,896.03
60140 · Employee Mileage Reimbursement	876.99	622.05

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

	Jul '17 - Apr 18	Jul '16 - Apr 17
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	2,792.26	2,362.71
60152 · Payroll Clock & Software	1,075.50	1,202.08
60153 · ADP Retirement Plan Admin Fees	2,096.00	2,310.00
Total 60150 · Payroll Processing Fees	5,963.76	5,874.79
60160 · Employee Hiring Expenses	0.00	180.35
60200 · Employee Benefits		
60201 · Dental Insurance	6,363.36	6,213.24
60202 · Medical Insurance	106,135.50	94,925.94
60203 · Vision Insurance	1,628.20	1,372.34
60204 · Workers Comp Insurance	10,408.27	6,430.73
Total 60200 · Employee Benefits	124,535.33	108,942.25
Total 60000 · Wages & Payroll Related Expense	371,715.21	338,290.85
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	7,000.00	5,350.00
61015 · Dues	6,321.61	5,706.20
62020 · Education & Training	3,063.50	3,468.70
63560 · Insurance		
63561 · Property Insurance	4,021.00	4,166.22
63562 · Equipment & Liability Insurance	14,569.13	10,578.00
63563 · Director's Bond Policy	4,700.00	3,425.00
Total 63560 · Insurance	23,290.13	18,169.22
63640 · Interest Expense		
63641 · Interest Exp - USDA 12/07/05-03	14,128.12	14,334.37
63642 · Interest Exp - USDA 12/07/05-04	36,443.75	37,081.25
63643 · Interest Exp - USDA 05/19/11-06	49,546.87	50,465.62
Total 63640 · Interest Expense	100,118.74	101,881.24
63700 · License, Fees, & Permits	8,138.41	10,773.12
64100 · Meetings Expenses	50.02	568.57
64110 · Merchant Credit Card Fees	4,688.02	2,224.25
64710 · Office Expense	8,395.27	9,228.89
64715 · Office Supplies	5,186.54	6,811.42
65005 · Postage/FedEx	5,424.85	5,943.36
65008 · Printing	25.74	790.71
65010 · Professional Services		
65011 · Auditor	18,935.00	11,300.00
65015 · Bookkeeper/Accountant	10,028.00	10,075.00
65019 · Legal Fees	1,288.10	36,739.01
Total 65010 · Professional Services	30,251.10	58,114.01
65020 · Property Taxes	77.58	77.58
65025 · Publications	164.12	274.04
66010 · Telephone		
66011 · Answering Service	1,971.39	2,622.50
66015 · Cell Phones	2,120.89	1,771.58
66016 · iPad Internet Service	0.00	346.63
66017 · Internet - Cell MBB Data 5GB	0.00	377.94
66018 · Internet - Office Computers	677.10	1,267.35
66019 · Office Landline	1,767.55	2,372.91
Total 66010 · Telephone	6,536.93	8,758.91

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Accrual Basis

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

	Jul '17 - Apr 18	Jul '16 - Apr 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	593.10	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	2,305.29	3,584.56
66510 · Utilities		
66511 · Electricity - Offices	2,661.54	1,711.41
66515 · Gas	387.70	548.41
66517 · Trash	622.71	622.66
66510 · Utilities - Other	40.33	0.00
Total 66510 · Utilities	3,712.28	2,882.48
Total Expense	730,253.29	840,219.67
Net Ordinary Income	366,969.19	34,934.88
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	364,684.33	34,139.30

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

July 2017 through June 2018

	Jul '17 - Apr 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	843,181.87	666,668.00	176,513.87
40002 · Water Sales - Business	107,388.15	62,500.00	44,888.15
40004 · Water Sales - Bulk	167.08	8,334.00	-8,166.92
40010 · Late Fees & Other Adjustments	17,942.03	16,668.00	1,274.03
40011 · Re-Connection Fees	8,600.00	5,000.00	3,600.00
40012 · Credit Card Fees Income	3,349.83	2,500.00	849.83
40013 · New Connection Fees	8,000.00	6,500.00	1,500.00
42600 · Kern County			
42620 · Taxes KC Fund	47,402.84	30,400.00	17,002.84
42622 · Standby Assessment KC Fund	5,432.04	3,900.00	1,532.04
42623 · Delinquent Assessments KC	780.74	1,000.00	-219.26
Total 42600 · Kern County	53,615.62	35,300.00	18,315.62
43000 · CBT-CC Cash Back Savings	500.00	500.00	0.00
44012 · Interest Reserve Funds	119.92	110.00	9.92
45000 · Property Lease/Rental Income	19,252.72	19,168.00	84.72
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	1,097,222.48	823,248.00	273,974.48
Expense			
50003 · FPPUD/LOW Planning Grant	5,000.00	418.00	4,582.00
51022 · Operations-Pump Power Electrica	37,936.66	41,668.00	-3,731.34
51023 · Uniforms-Mats-Towels Expense	3,088.57	1,668.00	1,420.57
51025 · Distribution System Maintenance	66,019.29	45,834.00	20,185.29
51026 · Tools Expense	121.49	1,000.00	-878.51
51032 · Fuel - Vehicle & Equipment	7,087.94	7,084.00	3.94
51081 · Environmental Fees	1,734.56	1,668.00	66.56
51082 · Testing & Lab Fees	4,660.00	8,334.00	-3,674.00
52021 · Equipment Rental	33.04	4,168.00	-4,134.96
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	10,028.18	41,668.00	-31,639.82
52114 · Computer Maintenance	3,795.14	3,334.00	461.14
52116 · Equipment Maintenance	336.42	7,500.00	-7,163.58
52118 · Vehicle Maintenance	1,222.04	3,750.00	-2,527.96
Total 52110 · Maintenance & Repairs	15,381.78	56,252.00	-40,870.22
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	40,068.13	41,668.00	-1,599.87
Total 60010 · Wages - Administrative	40,068.13	41,668.00	-1,599.87
60020 · Wages - Operations			
60021 · Wages - Operations-Manual	58,854.84	66,668.00	-7,813.16
60022 · Wages - Operations-Other Staff	120,883.56	133,334.00	-12,450.44
Total 60020 · Wages - Operations	179,738.40	200,002.00	-20,263.60
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	18,128.79	23,334.00	-5,205.21
60102 · Payroll Tax Expense - State	2,403.81	5,668.00	-3,264.19
Total 60100 · Payroll Tax Expenses	20,532.60	29,002.00	-8,469.40
60140 · Employee Mileage Reimbursement	876.99	668.00	208.99
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	2,792.26	3,000.00	-207.74
60152 · Payroll Clock & Software	1,075.50	1,250.00	-174.50
60153 · ADP Retirement Plan Admin Fees	2,096.00	2,500.00	-404.00
Total 60150 · Payroll Processing Fees	5,963.76	6,750.00	-786.24
60160 · Employee Hiring Expenses	0.00	168.00	-168.00
60200 · Employee Benefits			
60201 · Dental Insurance	6,363.36	7,500.00	-1,136.64
60202 · Medical Insurance	106,135.50	115,000.00	-8,864.50
60203 · Vision Insurance	1,628.20	1,668.00	-39.80
60204 · Workers Comp Insurance	10,408.27	12,500.00	-2,091.73
Total 60200 · Employee Benefits	124,535.33	136,668.00	-12,132.67
Total 60000 · Wages & Payroll Related Expense	371,715.21	414,926.00	-43,210.79

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

July 2017 through June 2018

	Jul '17 - Apr 18	Budget	\$ Over Budget
61005 · Advertising	0.00	584.00	-584.00
61010 · Bank Fees	145.07	460.00	-314.93
61014 · Directors' Fees	7,000.00	6,668.00	332.00
61015 · Dues	6,321.61	5,834.00	487.61
62020 · Education & Training	3,063.50	4,168.00	-1,104.50
63560 · Insurance			
63561 · Property Insurance	4,021.00	3,750.00	271.00
63562 · Equipment & Liability Insurance	14,569.13	12,500.00	2,069.13
63563 · Director's Bond Policy	4,700.00	3,750.00	950.00
Total 63560 · Insurance	23,290.13	20,000.00	3,290.13
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	14,128.12	14,000.00	128.12
63642 · Interest Exp - USDA 12/07/05-04	36,443.75	37,000.00	-556.25
63643 · Interest Exp - USDA 05/19/11-06	49,546.87	50,000.00	-453.13
Total 63640 · Interest Expense	100,118.74	101,000.00	-881.26
63700 · License, Fees, & Permits	8,138.41	12,500.00	-4,361.59
64100 · Meetings Expenses	50.02	625.00	-574.98
64110 · Merchant Credit Card Fees	4,688.02	2,668.00	2,020.02
64710 · Office Expense	8,395.27	8,334.00	61.27
64715 · Office Supplies	5,186.54	5,000.00	186.54
65005 · Postage/FedEx	5,424.85	6,540.38	-1,115.53
65008 · Printing	25.74	834.00	-808.26
65010 · Professional Services			
65011 · Auditor	18,935.00	20,000.00	-1,065.00
65015 · Bookkeeper/Accountant	10,028.00	10,100.00	-72.00
65019 · Legal Fees	1,288.10	15,000.00	-13,711.90
Total 65010 · Professional Services	30,251.10	45,100.00	-14,848.90
65020 · Property Taxes	77.58	80.00	-2.42
65025 · Publications	164.12	250.00	-85.88
66000 · Security Monitoring Expense	0.00	834.00	-834.00
66010 · Telephone			
66011 · Answering Service	1,971.39	2,668.00	-696.61
66015 · Cell Phones	2,120.89	1,918.00	202.89
66018 · Internet - Office Computers	677.10	1,168.00	-490.90
66019 · Office Landline	1,767.55	2,250.00	-482.45
Total 66010 · Telephone	6,536.93	8,004.00	-1,467.07
66170 · Travel			
66171 · Travel - Lodging	945.96	1,334.00	-388.04
66172 · Travel - Mileage	467.05	834.00	-366.95
66173 · Travel - Meals	12.07	418.00	-405.93
66174 · Travel - Airlines	593.10	250.00	343.10
66175 · Travel - Car Rental	287.11	834.00	-546.89
66176 · Travel - Parking	0.00	84.00	-84.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	84.00	-84.00
Total 66170 · Travel	2,305.29	3,838.00	-1,532.71
66510 · Utilities			
66511 · Electricity - Offices	2,661.54	1,750.00	911.54
66515 · Gas	387.70	584.00	-196.30
66517 · Trash	622.71	750.00	-127.29
Total 66510 · Utilities	3,712.28	3,084.00	628.28
Total Expense	730,253.29	819,425.38	-89,172.09
Net Ordinary Income	366,969.19	3,822.62	363,146.57
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	364,684.33	3,822.62	360,861.71

Frazier Park Public Utility District

Profit & Loss

05/09/18

April 2018

Accrual Basis

	Apr 18
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	86,796.40
40002 · Water Sales - Business	10,303.21
40010 · Late Fees & Other Adjustments	1,616.59
40011 · Re-Connection Fees	900.00
40012 · Credit Card Fees Income	656.82
40013 · New Connection Fees	7,800.00
40014 · Administrative Fee Income	1,150.00
42600 · Kern County	
42620 · Taxes KC Fund	16,865.31
42622 · Standby Assessment KC Fund	967.42
42623 · Delinquent Assessments KC	160.46
Total 42600 · Kern County	17,993.19
44012 · Interest Reserve Funds	12.35
45000 · Property Lease/Rental Income	1,940.49
Total Income	129,169.05
Expense	
50003 · FPPUD/LOW Planning Grant	400.00
51022 · Operations-Pump Power Electrica	4,021.11
51023 · Uniforms-Mats-Towels Expense	150.00
51025 · Distribution System Maintenance	7,444.85
51032 · Fuel - Vehicle & Equipment	509.28
51081 · Environmental Fees	353.97
52110 · Maintenance & Repairs	
52114 · Computer Maintenance	241.80
52118 · Vehicle Maintenance	-1,999.04
Total 52110 · Maintenance & Repairs	-1,757.24
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	4,559.83
Total 60010 · Wages - Administrative	4,559.83
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	5,469.30
60022 · Wages - Operations-Other Staff	10,414.01
Total 60020 · Wages - Operations	15,883.31
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,568.07
60102 · Payroll Tax Expense - State	65.63
Total 60100 · Payroll Tax Expenses	1,633.70
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	232.30
60152 · Payroll Clock & Software	119.50
60153 · ADP Retirement Plan Admin Fees	206.00
Total 60150 · Payroll Processing Fees	557.80
60200 · Employee Benefits	
60201 · Dental Insurance	627.09
60202 · Medical Insurance	10,845.58
60203 · Vision Insurance	162.82
60204 · Workers Comp Insurance	988.17
Total 60200 · Employee Benefits	12,623.66
Total 60000 · Wages & Payroll Related Expense	35,258.30

Frazier Park Public Utility District

Profit & Loss

05/09/18

April 2018

Accrual Basis

	<u>Apr 18</u>
61014 · Directors' Fees	500.00
62020 · Education & Training	752.00
63560 · Insurance	
63561 · Property Insurance	4,021.00
Total 63560 · Insurance	4,021.00
63640 · Interest Expense	
63641 · Interest Exp - USDA 12/07/05-03	7,012.50
63642 · Interest Exp - USDA 12/07/05-04	18,062.50
63643 · Interest Exp - USDA 05/19/11-06	24,543.75
Total 63640 · Interest Expense	49,618.75
63700 · License, Fees, & Permits	125.00
64110 · Merchant Credit Card Fees	982.59
64710 · Office Expense	658.50
65005 · Postage/FedEx	6.70
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
65019 · Legal Fees	224.70
Total 65010 · Professional Services	1,224.70
66010 · Telephone	
66011 · Answering Service	260.81
66015 · Cell Phones	253.40
66018 · Internet - Office Computers	86.90
66019 · Office Landline	217.38
Total 66010 · Telephone	818.49
66510 · Utilities	
66511 · Electricity - Offices	217.14
66517 · Trash	18.55
66510 · Utilities - Other	40.33
Total 66510 · Utilities	276.02
Total Expense	105,364.02
Net Ordinary Income	23,805.03
Net Income	23,805.03