

Frazier Park Public Utility District
Balance Sheet
As of July 31, 2024

Accrual Basis

Jul 31, 24

ASSETS

Current Assets

Checking/Savings

10000 · Cash & Cash Equivalents

10001 · Revenue/Operating Fund (1961)	61,892.88
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	93,753.72
10003 · Capital Improvement SLA (326)	321,734.23
10004 · Distri Sys Emergency Res (383)	138,784.99
10005 · Capital Improvement Reser (895)	1,131,175.56
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	100.60
10030 · Meter/Well Supply Proj (7644)	207,577.49
10035 · Pipeline Replace Proj (7651)	0.00
10100 · USDA Payment Fund (042)	115,591.48
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserv Mnthly Loan 1 (122)	74,421.95
10121 · USDA Reserve Qtrly Loan 2 (872)	93,528.40
10130 · USDA Replacement Fund (917)	125,461.55
19998 · Petty Cash Box	400.00
19999 · Account Receivable Cash Drawer	300.00
10000 · Cash & Cash Equivalents - Other	0.00

Total 10000 · Cash & Cash Equivalents 2,364,722.89

Total Checking/Savings 2,364,722.89

Accounts Receivable

12000 · A/C Receivable - Leases, etc. 7.76

Total Accounts Receivable 7.76

Other Current Assets

12001 · A/C Receivable - Water Services	153,899.74
12099 · Misc Receivable	0.04
12003 · Covid Pandemic Relief Fund	0.00
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	1,000.00
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	733,294.74
12100 · Inventory Asset	0.00
12999 · Bad Debt Loss	-750.49
13000 · Inventory	25,000.24

Total Other Current Assets 913,244.27

Total Current Assets 3,277,974.92

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	Jul 31, 24
Fixed Assets	
14018 · Construction in Progress	
14660 · Prospective - Well 8	34,970.92
14600 · CalOES Generator Project	356,068.61
14650 · FPPUD/LOW Planning Project	778,911.92
14670 · Meter/Well5/7Rpl Project	1,108,034.13
14680 · Pipeline Location/Repl Project	2,591.00
14018 · Construction in Progress - Other	0.00
Total 14018 · Construction in Progress	2,280,576.58
14001 · Buildings & Structures	
14019 · Other Physical Property	0.30
14020 · Office Building - 4020 Park Dr	109,932.61
14031 · (COC County) Signage Project	51,842.90
14034 · Front Counter Enclosure	3,104.00
14050 · USDA Project	0.00
14001 · Buildings & Structures - Other	0.00
Total 14001 · Buildings & Structures	164,879.81
14012 · Corporate Yard Site	
14029 · Fence	12,100.00
14051 · Security Alarm System	9,272.63
14032 · Storage Container	2,734.88
14012 · Corporate Yard Site - Other	21,522.81
Total 14012 · Corporate Yard Site	45,630.32
14017 · General Plant	
14035 · Fire Proof File Cabinets 2	2,867.86
14017 · General Plant - Other	8,466.25
Total 14017 · General Plant	11,334.11
14000 · Land & Land Rights	
14048 · Arroyo Trail Dirt Lot	0.00
14044 · Cold Springs Canyon Site	0.00
14064 · Corporate Yard 4001 Park Dr	0.00
14037 · Elm Tank Site (1)	0.00
14038 · Elm Tank Site (2)	0.00
14059 · Encino Trail Empty Parcel Lot	0.00
14049 · FMPPR (1) Sign	0.00
14055 · FMPPR (2) Sign	0.00
14056 · FMPPR (3) Sign	0.00
14057 · FMPPR (4) Sign	0.00
14067 · FMPPR Empty Parcel Lot	0.00
14039 · Harrison Tank Site	0.00
14068 · Idaho Trail (Gate to Sam Young)	0.00
14061 · Main FPPUD 4016 Park Dr	0.00
14062 · Main FPPUD 4020 Park Dr	0.00
14063 · Main FPPUD 4024 Park Dr	0.00
14042 · Monte Vista Well Site	0.00
14045 · North End Drive (1)	0.00
14046 · North End Drive (2)	0.00

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14066 · Parcel B West (Nort East End)	0.00
14040 · Pine Canyon #1 Tank Site (1)	0.00
14060 · Pine Canyon #1 Tank Site (2)	0.00
14041 · Pine Canyon #2 Tank Site	0.00
14065 · Pine Canyon Springs Site Lot	0.00
14043 · Sam Young Tank Site	0.00
14069 · Termino Trail Creekbed	0.00
14047 · Well #5 Site Lot	0.00
14058 · Well #5 Site West	0.00
14030 · Wolfe Tank Site	0.00
14000 · Land & Land Rights - Other	21,452.62
Total 14000 · Land & Land Rights	21,452.62
14200 · Office Equipment/Furniture	
14215 · American Busn Security System	16,475.21
14213 · Canon Scanner DR-M260	0.00
14211 · Dell Computers	0.00
14214 · Digital Camera	0.00
14212 · Lorex Security Cameras	0.00
14210 · Safe SN#939949	0.00
14200 · Office Equipment/Furniture - Other	5,799.54
Total 14200 · Office Equipment/Furniture	22,274.75
14500 · Other Property/Tools	
14141 · Subsurface LD7 Water Leak Det	1,756.18
14140 · Drone Equipment	3,091.73
14101 · Radiodetection Locator	8,974.10
14500 · Other Property/Tools - Other	0.00
Total 14500 · Other Property/Tools	13,822.01
14100 · Plant Equipment	
14138 · 75g Transfer Tank/Fuel Pump(JA)	1,461.35
14137 · Allis Chalmer Dozer 1941 (195)	0.00
14136 · Backhoe 580C - scrap	0.00
14135 · JD Backhoe Loader 9/2022	125,682.61
14033 · Generator	8,120.61
14123 · Lincoln Welder	0.00
14121 · F Trailer - scrap	0.00
14129 · Catterpillar #305E2 Excavator	78,256.96
14120 · Bonander 2021PJ252 Trailer	12,848.24
14052 · Chemical Injection Pump	1,628.10
14053 · Pulsa Feeder Pump	1,131.04
14054 · 4" Honda Trash Pump GX340 555	3,040.88
14155 · 4" Honda Trash Pump	3,532.82
14111 · Sonic Water Level Meter	1,001.99
14125 · Backhoe John Deere 310G	0.00
14127 · Bucket Loader John Deere 210K	85,102.37
14128 · Dirt Sifter	9,366.26
14130 · Port Generator/Trailer MMG130	0.00

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	Jul 31, 24
14132 · Track Loader Cat #259B3 compact	
14132a · Brush Attachment	0.00
14132 · Track Loader Cat #259B3 compact - Other	70,415.50
Total 14132 · Track Loader Cat #259B3 compact	70,415.50
14100 · Plant Equipment - Other	0.00
Total 14100 · Plant Equipment	401,588.73
14014 · Source of Supply	
14025 · Pressure Reducing Valves	17,839.82
14015 · Pumping Plant	23,531.23
14003 · Spring - Sam Young Site	0.00
14002 · Spring - Pine Cyn Site	0.00
14102 · Tank - Elm Site	
14102e · Engineering & Contractors	12,736.90
14102b · Elm Booster	5,936.28
14102t · Elm Tank	4,914.40
14102 · Tank - Elm Site - Other	0.00
Total 14102 · Tank - Elm Site	23,587.58
14103 · Tank - Forestry Reservior Site	0.00
14104 · Tank - Harrison Site	
14104b · Harrison Booster	12,310.92
14104 · Tank - Harrison Site - Other	0.00
Total 14104 · Tank - Harrison Site	12,310.92
14105 · Magee Site	
14105f · Fences	0.00
14105t · Tank	0.00
14105 · Magee Site - Other	0.00
Total 14105 · Magee Site	0.00
14106 · Tank - Parcel B Site	
14106f · Fencing & Gating	0.00
14106 · Tank - Parcel B Site - Other	0.00
Total 14106 · Tank - Parcel B Site	0.00
14107 · Tank - Pine Cyn #1 Site	
14107b · Booster Pump	12,191.07
14107 · Tank - Pine Cyn #1 Site - Other	0.00
Total 14107 · Tank - Pine Cyn #1 Site	12,191.07
14108 · Tank - Pine Cyn #2 Site	11,458.00
14109 · Tank - Sam Young Site	0.00

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	Jul 31, 24
14007 · Tank - Wolfe Site	
14007e · Engineering & Contractors	37,805.17
14007u · Unkown Elements	16,893.35
14007o · Wolfe Tank - Other	325,372.00
14007b · Booster	17,105.36
14007f · Fences	0.00
14007h · Housing	30,811.16
14007p · Pipes & Valves	1,153.69
14007s · Site	30,336.35
14007t · Tank	0.00
14007 · Tank - Wolfe Site - Other	0.00
Total 14007 · Tank - Wolfe Site	459,477.08
14010 · Well - #4 Site	4,805.10
14013 · Well - #5 Site	
14013n · Nitrate Analyzer	39,356.49
14013b · Booster	19,511.51
14013w · Well #5	15,963.93
14013 · Well - #5 Site - Other	0.00
Total 14013 · Well - #5 Site	74,831.93
14011 · Well - #6 Site	
14011h · Well 6 - Building Materials	2,464.34
14011s · System Improvement	1,593.71
14011w · Well Project	0.00
14011 · Well - #6 Site - Other	0.00
Total 14011 · Well - #6 Site	4,058.05
14021 · Well - #7 Site	
14021w · Well 7	0.00
14021 · Well - #7 Site - Other	0.00
Total 14021 · Well - #7 Site	0.00
14022 · Well - #8 Site	0.00
14023 · Well - Montevista Site	
14023f · Fences	0.00
14023 · Well - Montevista Site - Other	0.00
Total 14023 · Well - Montevista Site	0.00
14014 · Source of Supply - Other	878,088.43
Total 14014 · Source of Supply	1,522,179.21
14133 · Telemetry/SCADA/ Electrical	84,021.70

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14016 · Transmission & Distribution	
14008 · Water Main Replacement	1,200.00
14016a · Arroyo Trail Replacement	0.00
14016c · Canada Trail Replacement	0.00
14016e · Elm Trail Improvements	0.00
14016m · Mead Line Trail Replacement	0.00
14016m2 · Michigan Trail Improvement	0.00
14016m1 · Minnesota Trail Improvements	0.00
14016s · Santa Cruz Trail Improvements	0.00
14016u · New Pipes & Valves	0.00
14016 · Transmission & Distribution - Other	6,304,380.10
Total 14016 · Transmission & Distribution	6,305,580.10
14300 · Vehicles	
14354 · Truck - 2021 F250 4x4 Crew/C	49,947.75
14322 · Truck #126	0.00
14323 · Truck #127	0.00
14324 · Truck #128	0.00
14326 · 1999 Ford F450 Truck	0.00
14340 · Polaris	32,257.38
14341 · Utility Trailer 1980	0.00
14350 · Truck #226	29,383.45
14351 · Truck #227	29,383.45
14352 · Truck #228	29,398.47
14353 · 2017 Ford F550 Dump Truck	64,233.21
14355 · 1993 Ford F700 DumpTrk - scrap	0.00
14300 · Vehicles - Other	-21,800.00
Total 14300 · Vehicles	212,803.71
15100 · Misc Assets	
15121 · Frazier Park Library JE-0613-11	0.00
15120 · Paving - Downtown Beau (316)	0.00
15100 · Misc Assets - Other	0.00
Total 15100 · Misc Assets	0.00
14134 · New Pump & Motor	0.00
14411 · Accumulated Depreciation	-4,702,397.57
Total Fixed Assets	6,383,746.08
Other Assets	0.00
TOTAL ASSETS	9,661,721.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	265,512.00
Total Accounts Payable	265,512.00

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	<u>Jul 31, 24</u>
Credit Cards	
20019 · California Bank & Tr (JA-8147)	826.23
20018 · California Bank & Tr (JA-7024)	55.62
20015 · California Bank & Tr (JA-0995)	0.00
20010 · CB&T (5015) closed	0.00
20011 · CB&T (5114) closed	0.00
20012 · CB&T (2719) closed	0.00
20013 · CB&T (JA-7330) closed	0.00
20014 · California Bank & Tr (TM-7305)	58.86
20016 · CB&T (JA-4502) Cancelled	0.00
20017 · FP Ace Hdw #5801 store acct	0.00
20020 · Voyager US Bank (6289)	79.24
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105) closed	0.00
Total Credit Cards	<u>965.39</u>
Other Current Liabilities	
21017 · Bridge Loan	500,000.00
21016 · Employee - Accr Paid Time Off	9,575.00
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	20,593.07
21012 · Wages Payable	5,382.40
21013 · Covid Pandemic Funding	0.00
21014 · Payroll Taxes Payable	1,610.53
21015 · ADP Retirement Plan Payable	0.00
21020 · Customer Deposit Payable	200.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	0.00
53011 · FICA -Employer	-519.00
Total Other Current Liabilities	<u>536,842.00</u>
Total Current Liabilities	<u>803,319.39</u>
Long Term Liabilities	
21010 · USDA Loans Interest Payable	18,235.65
28040 · USDA Loans Payable	
28044 · Accountant Adjustment	-77,000.00
28041 · USDA Loan Dated 12/07/05 #03	306,376.00
28042 · USDA Loan Dated 12/07/05 #04	755,681.00
28043 · USDA Loan Dated 05/19/11 #06	1,661,024.00
28040 · USDA Loans Payable - Other	0.00
Total 28040 · USDA Loans Payable	<u>2,646,081.00</u>
28046 · Current Maturities (interest)	77,000.00
Total Long Term Liabilities	<u>2,741,316.65</u>
Total Liabilities	<u>3,544,636.04</u>

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	<u>Jul 31, 24</u>
Equity	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	236,213.07
31001 · Suspense-t/b Recategorized	0.00
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	3,109,237.96
Net Income	36,967.70
Total Equity	<u>6,117,084.96</u>
TOTAL LIABILITIES & EQUITY	<u>9,661,721.00</u>

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

Accrual Basis

July 2024

	Jul 24
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	121,630.94
40002 · Water Sales - Business	14,972.79
40010 · Late Fees	3,762.09
40011 · Re-Connection Fees	213.13
40012 · Credit Card Fees Income	1,490.00
40014 · Administrative Fee Income	2,575.44
42600 · Kern County	
42620 · Taxes KC Fund	573.67
42622 · Standby Assessment KC Fund	174.90
Total 42600 · Kern County	748.57
44012 · Interest Reserve Funds	418.23
45000 · Property Lease/Rental Income	2,606.64
Total Income	148,417.83
Gross Profit	148,417.83
Expense	
61010 · Bank Fees - (check for reimb)	50.00
65013 · Digital/Electronic/Computer Exp	
65014 · Web Site/Computer Services	322.96
Total 65013 · Digital/Electronic/Computer Exp	322.96
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,399.98
61013 · Directors Fees - ADHOCs	66.66
Total 61012 · Director's Fees all	1,466.64
51024 · Distribution System	
51025 · Maintenance	13,868.73
51026 · Tool Maintenance & Expense	28.13
51028 · Road/Leak Repair	3,200.00
Total 51024 · Distribution System	17,096.86
61015 · Dues	300.00
62080 · Field Support	76.56
51031 · Fuel	
51032 · Fuel - Gas	422.46
51033 · Fuel - Diesel	3,694.71
51034 · Fuel - Propane	18.47
Total 51031 · Fuel	4,135.64
63560 · Insurance	
63561 · Property Insurance	12,502.14
63562 · Equipment & Liability Insurance	11.49
Total 63560 · Insurance	12,513.63
63700 · License, Fees, & Permits	419.00

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

Accrual Basis

July 2024

	Jul 24
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	2,700.00
52116 · Equipment Maintenance	50.80
52118 · Vehicle Maintenance	162.59
	2,913.39
Total 52110 · Maintenance & Repairs	2,913.39
64100 · Meetings/Support Expenses	140.40
64110 · Merchant Credit Card Fees	1,689.59
64710 · Office Expense	365.72
64715 · Office Supplies	481.43
65005 · Postage/FedEx/Box Rent	1,395.86
65008 · Printing	722.30
65010 · Professional & Contract Service	
65015 · Bookkeeper	1,800.00
	1,800.00
Total 65010 · Professional & Contract Service	1,800.00
65080 · Safety	49.77
66000 · Security Monitoring Expense	240.00
51082 · Testing & Lab Fees	257.00
66010 · Telephone	
66011 · Answering Service	343.79
66015 · Cell Phones/Satellite Phones	217.90
66018 · Internet - Office Computers	475.36
66019 · Office Landline	191.04
	1,228.09
Total 66010 · Telephone	1,228.09
51023 · Uniforms-Mats-Towels Expense	-53.32
66510 · Utilities	
51022 · Operations-Pump Power Electrica	7,323.47
66511 · Electricity - Offices	338.27
66515 · Gas	21.00
	7,682.74
Total 66510 · Utilities	7,682.74
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	6,256.76
	6,256.76
Total 60010 · Wages - Administrative	6,256.76
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	16,010.12
60022 · Wages - Operations-Other Staff	17,272.25
	33,282.37
Total 60020 · Wages - Operations	33,282.37
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	3,015.91
	3,015.91
Total 60100 · Payroll Tax Expenses	3,015.91
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	614.47
	614.47

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

Accrual Basis

July 2024

	<u>Jul 24</u>
Total 60150 · Payroll Processing Fees	614.47
60200 · Employee Benefits	
60201 · Dental Insurance	523.68
60202 · Medical Insurance	8,471.34
60203 · Vision Insurance	139.56
60204 · Workers Comp Insurance	3,474.51
60207 · ADP RS - Employer Match	375.59
Total 60200 · Employee Benefits	<u>12,984.68</u>
Total 60000 · Wages & Payroll Related Expense	56,154.19
Total Expense	<u>111,448.45</u>
Net Ordinary Income	36,969.38
Other Income/Expense	
Other Income	
89000 · Over/Under Collections	-1.68
Total Other Income	<u>-1.68</u>
Net Other Income	-1.68
Net Income	<u><u>36,967.70</u></u>

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
 July 2024

	Jul 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40001 · Water Sales - Residential	121,630.94	101,166.63	20,464.31	120.2%
40002 · Water Sales - Business	14,972.79	10,641.63	4,331.16	140.7%
40010 · Late Fees	3,762.09	2,033.37	1,728.72	185.0%
40011 · Re-Connection Fees	213.13	152.12	61.01	140.1%
40012 · Credit Card Fees Income	1,490.00	1,258.37	231.63	118.4%
40013 · New Connection/Main Ext Fees	0.00	0.00	0.00	0.0%
40014 · Administrative Fee Income	2,575.44	875.00	1,700.44	294.3%
40016 · Returned Check Fee	0.00	19.00	-19.00	0.0%
42600 · Kern County				
42620 · Taxes KC Fund	573.67	5,416.63	-4,842.96	10.6%
42622 · Standby Assessment KC Fund	174.90	508.37	-333.47	34.4%
42623 · Delinquent Assessments KC	0.00	291.63	-291.63	0.0%
Total 42600 · Kern County	748.57	6,216.63	-5,468.06	12.0%
43000 · CBT-CC Cash Back Savings	0.00	41.63	-41.63	0.0%
44012 · Interest Reserve Funds	418.23	250.00	168.23	167.3%
45000 · Property Lease/Rental Income	2,606.64	2,316.63	290.01	112.5%
Total Income	148,417.83	124,971.01	23,446.82	118.8%
Gross Profit	148,417.83	124,971.01	23,446.82	118.8%
Expense				
61005 · Advertising	0.00	91.63	-91.63	0.0%
61010 · Bank Fees - (check for reimb)	50.00	50.00	0.00	100.0%
64720 · Covid - PPE, etc.	0.00	12.50	-12.50	0.0%
64721 · Customer-Emergency Services	0.00	0.00	0.00	0.0%
65013 · Digital/Electronic/Computer Exp				
65012 · Accounting Program Service	0.00	241.63	-241.63	0.0%
65014 · Web Site/Computer Services	322.96	350.00	-27.04	92.3%
Total 65013 · Digital/Electronic/Computer Exp	322.96	591.63	-268.67	54.6%
61012 · Director's Fees all				
61014 · Directors' Fees - Meetings	1,399.98	2,083.37	-683.39	67.2%
61013 · Directors Fees - ADHOCs	66.66	550.00	-483.34	12.1%
Total 61012 · Director's Fees all	1,466.64	2,633.37	-1,166.73	55.7%

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
 July 2024

	Jul 24	Budget	\$ Over Budget	% of Budget
51024 · Distribution System				
51025 · Maintenance	13,868.73	6,333.37	7,535.36	219.0%
51026 · Tool Maintenance & Expense	28.13	241.63	-213.50	11.6%
51027 · Emergency Water Hauling	0.00	208.37	-208.37	0.0%
51028 · Road/Leak Repair	3,200.00	5,833.37	-2,633.37	54.9%
51030 · Property Repair	0.00	166.63	-166.63	0.0%
Total 51024 · Distribution System	17,096.86	12,783.37	4,313.49	133.7%
61015 · Dues	300.00	1,666.63	-1,366.63	18.0%
61016 · Election Kern County Fees	0.00	0.00	0.00	0.0%
62020 · Education & Training	0.00	375.00	-375.00	0.0%
51081 · Environmental Fees	0.00	22.88	-22.88	0.0%
52021 · Equipment Rental	0.00	250.00	-250.00	0.0%
62080 · Field Support	76.56	125.00	-48.44	61.2%
51031 · Fuel				
51032 · Fuel - Gas	422.46	683.37	-260.91	61.8%
51033 · Fuel - Diesel	3,694.71	591.63	3,103.08	624.5%
51034 · Fuel - Propane	18.47			
Total 51031 · Fuel	4,135.64	1,275.00	2,860.64	324.4%
63560 · Insurance				
63561 · Property Insurance	12,502.14	1,083.37	11,418.77	1,154.0%
63562 · Equipment & Liability Insurance	11.49	2,500.00	-2,488.51	0.5%
63563 · Director's Bond Policy	0.00	291.63	-291.63	0.0%
Total 63560 · Insurance	12,513.63	3,875.00	8,638.63	322.9%
63640 · Interest Expense				
63641 · Interest Exp - USDA 12/07/05-03	0.00	1,014.09	-1,014.09	0.0%
63642 · Interest Exp - USDA 12/07/05-04	0.00	2,585.38	-2,585.38	0.0%
63643 · Interest Exp - USDA 05/19/11-06	0.00	3,538.30	-3,538.30	0.0%
Total 63640 · Interest Expense	0.00	7,137.77	-7,137.77	0.0%
63700 · License, Fees, & Permits	419.00	1,833.37	-1,414.37	22.9%
52110 · Maintenance & Repairs				
52111 · Building/Facility Maintenance	2,700.00	1,250.00	1,450.00	216.0%
52114 · Computer Maintenance	0.00	83.37	-83.37	0.0%
52116 · Equipment Maintenance	50.80	666.63	-615.83	7.6%
52118 · Vehicle Maintenance	162.59	375.00	-212.41	43.4%
Total 52110 · Maintenance & Repairs	2,913.39	2,375.00	538.39	122.7%

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
 July 2024

	Jul 24	Budget	\$ Over Budget	% of Budget
64100 · Meetings/Support Expenses	140.40	58.37	82.03	240.5%
64110 · Merchant Credit Card Fees	1,689.59	1,708.37	-18.78	98.9%
65022 · Property Taxes	0.00	8.37	-8.37	0.0%
64710 · Office Expense	365.72	541.63	-175.91	67.5%
64715 · Office Supplies	481.43	458.37	23.06	105.0%
65005 · Postage/FedEx/Box Rent	1,395.86	1,416.63	-20.77	98.5%
65008 · Printing	722.30	1,000.00	-277.70	72.2%
65010 · Professional & Contract Service				
65011 · Accountant/Auditor	0.00	1,500.00	-1,500.00	0.0%
65015 · Bookkeeper	1,800.00	3,000.00	-1,200.00	60.0%
60513 · Engineering	0.00	416.63	-416.63	0.0%
65019 · Legal Fees	0.00	833.37	-833.37	0.0%
Total 65010 · Professional & Contract Service	1,800.00	5,750.00	-3,950.00	31.3%
65025 · Publications	0.00	0.00	0.00	0.0%
65080 · Safety	49.77	500.00	-450.23	10.0%
66000 · Security Monitoring Expense	240.00	91.63	148.37	261.9%
60300 · Staff Appreciation	0.00	43.75	-43.75	0.0%
51082 · Testing & Lab Fees	257.00	583.37	-326.37	44.1%
66010 · Telephone				
66011 · Answering Service	343.79	375.00	-31.21	91.7%
66015 · Cell Phones/Satellite Phones	217.90	125.00	92.90	174.3%
66018 · Internet - Office Computers	475.36	150.00	325.36	316.9%
66019 · Office Landline	191.04	220.87	-29.83	86.5%
Total 66010 · Telephone	1,228.09	870.87	357.22	141.0%
66170 · Travel				
66174 · Travel - Airlines	0.00	183.37	-183.37	0.0%
66175 · Travel - Car Rental	0.00	83.37	-83.37	0.0%
66171 · Travel - Lodging	0.00	166.63	-166.63	0.0%
66173 · Travel - Meals	0.00	83.37	-83.37	0.0%
66172 · Travel - Mileage	0.00	41.63	-41.63	0.0%
66176 · Travel - Parking	0.00	16.63	-16.63	0.0%
Total 66170 · Travel	0.00	575.00	-575.00	0.0%
51023 · Uniforms-Mats-Towels Expense	-53.32	279.13	-332.45	-19.1%
66510 · Utilities				
51022 · Operations-Pump Power Electrica	7,323.47	7,666.63	-343.16	95.5%
66511 · Electricity - Offices	338.27	350.00	-11.73	96.6%
66515 · Gas	21.00	83.37	-62.37	25.2%
66517 · Trash/Hauling	0.00	58.37	-58.37	0.0%
Total 66510 · Utilities	7,682.74	8,158.37	-475.63	94.2%

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
 July 2024

	Jul 24	Budget	\$ Over Budget	% of Budget
60000 · Wages & Payroll Related Expense				
60010 · Wages - Administrative				
60012 · Wages - Admin-Other Staff	6,256.76	9,000.00	-2,743.24	69.5%
Total 60010 · Wages - Administrative	6,256.76	9,000.00	-2,743.24	69.5%
60020 · Wages - Operations				
60021 · Wages - Operations-Managerial	16,010.12	8,500.00	7,510.12	188.4%
60022 · Wages - Operations-Other Staff	17,272.25	17,950.00	-677.75	96.2%
Total 60020 · Wages - Operations	33,282.37	26,450.00	6,832.37	125.8%
60100 · Payroll Tax Expenses				
60101 · Payroll Tax Expense - Federal	3,015.91	2,833.37	182.54	106.4%
60102 · Payroll Tax Expense - State	0.00	100.00	-100.00	0.0%
Total 60100 · Payroll Tax Expenses	3,015.91	2,933.37	82.54	102.8%
60150 · Payroll Processing Fees				
60151 · Payroll Check Processing	614.47	425.00	189.47	144.6%
60152 · Payroll Clock & Software	0.00	137.50	-137.50	0.0%
60153 · ADP Retirement Plan Admin Fees	0.00	241.63	-241.63	0.0%
Total 60150 · Payroll Processing Fees	614.47	804.13	-189.66	76.4%
60160 · Employee Hiring Expenses	0.00	41.63	-41.63	0.0%
60200 · Employee Benefits				
60201 · Dental Insurance	523.68	616.63	-92.95	84.9%
60202 · Medical Insurance	8,471.34	10,583.37	-2,112.03	80.0%
60203 · Vision Insurance	139.56	175.00	-35.44	79.7%
60204 · Workers Comp Insurance	3,474.51	3,916.63	-442.12	88.7%
60205 · Employee Medical Expenses	0.00	16.63	-16.63	0.0%
60207 · ADP RS - Employer Match	375.59	508.37	-132.78	73.9%
Total 60200 · Employee Benefits	12,984.68	15,816.63	-2,831.95	82.1%
Total 60000 · Wages & Payroll Related Expense	56,154.19	55,045.76	1,108.43	102.0%
Total Expense	111,448.45	112,187.77	-739.32	99.3%
Net Ordinary Income	36,969.38	12,783.24	24,186.14	289.2%
Other Income/Expense				
Other Income				
89200 · Special Dividends	0.00	0.00	0.00	0.0%
89000 · Over/Under Collections	-1.68			

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
 July 2024

	Jul 24	Budget	\$ Over Budget	% of Budget
89100 · Grant Income - Non Operating				
89101 · CA-Meter/Well Project	0.00	0.00	0.00	0.0%
89102 · CA for FPPUD/LOW	0.00	0.00	0.00	0.0%
89107 · CA-Water Hauling(No.1) 2023	0.00	0.00	0.00	0.0%
Total 89100 · Grant Income - Non Operating	0.00	0.00	0.00	0.0%
89300 · Gain on Sale of Asset	0.00	0.00	0.00	0.0%
89400 · Misc Receipts	0.00	0.00	0.00	0.0%
Total Other Income	-1.68	0.00	-1.68	100.0%
Other Expense				
91000 · Other non-operating expenses	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	-1.68	0.00	-1.68	100.0%
Net Income	36,967.70	12,783.24	24,184.46	289.2%