

Frazier Park Public Utility District
Profit & Loss - FY Comparison

July 2020 through June 2023

	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	TOTAL
Ordinary Income/Expense				
Income				
40001 · Water Sales - Residential	1,213,451.66	1,180,304.36	1,233,314.04	3,627,070.06
40002 · Water Sales - Business	121,332.54	125,963.12	127,672.71	374,968.37
40004 · Water Sales - Bulk	0.00	0.00	0.00	0.00
40010 · Late Fees	0.00	16,948.21	27,329.11	44,277.32
40011 · Re-Connection Fees	1,110.13	2,325.00	2,210.90	5,646.03
40012 · Credit Card Fees Income	165.00	1,837.50	4,792.61	6,795.11
40013 · New Connection Fees	17,600.00	400.00	0.00	18,000.00
40014 · Administrative Fee Income	14,850.36	10,740.00	19,101.64	44,692.00
40016 · Returned Check Fee	0.00	105.00	368.00	473.00
42600 · Kern County				
42620 · Taxes KC Fund	58,044.66	61,050.92	65,602.12	184,697.70
42622 · Standby Assessment KC Fund	5,428.37	5,838.05	7,073.27	18,339.69
42623 · Delinquent Assessments KC	729.09	6,975.14	6,325.77	14,030.00
Total 42600 · Kern County	64,202.12	73,864.11	79,001.16	217,067.39
43000 · CBT-CC Cash Back Savings	0.00	1,000.00	500.00	1,500.00
44012 · Interest Reserve Funds	186.36	153.19	1,534.04	1,873.59
45000 · Property Lease/Rental Income	23,156.36	25,626.25	26,365.02	75,147.63
48000 · Grant Income				
48002 · Grant Income - CA for FPPUD/LOW	52,002.37	0.00	0.00	52,002.37
48003 · CALOES for Generators	288,800.00	0.00	0.00	288,800.00
48005 · Kern Cnty Covid Exp Reimb	6,619.21	0.00	0.00	6,619.21
Total 48000 · Grant Income	347,421.58	0.00	0.00	347,421.58
Total Income	1,803,476.11	1,439,266.74	1,522,189.23	4,764,932.08
Gross Profit	1,803,476.11	1,439,266.74	1,522,189.23	4,764,932.08
Expense				
64721 · Customer-Emergency Services	0.00	0.00	168.16	168.16
61005 · Advertising	1,124.31	1,757.25	1,211.10	4,092.66
61007 · Bad Debt Expense	12,752.14	0.00	0.00	12,752.14
61010 · Bank Fees - (check for reimb)	1,862.68	803.00	546.03	3,211.71
64720 · Covid - PPE, etc.	2,287.41	2,361.25	144.73	4,793.39
54090 · Depreciation Expense.	330,865.00	0.00	0.00	330,865.00
65013 · Digital/Electronic/Computer Exp				
65012 · Accounting Program Service	0.00	3,283.99	2,529.00	5,812.99
65014 · Web Site/Computer Services	469.95	4,144.51	3,847.12	8,461.58
Total 65013 · Digital/Electronic/Computer Exp	469.95	7,428.50	6,376.12	14,274.57
61012 · Director's Fees all				
61014 · Directors' Fees - Meetings	12,700.00	13,200.00	12,899.32	38,799.32
61013 · Directors Fees - ADHOCs	6,798.54	6,461.18	8,966.68	22,226.40
Total 61012 · Director's Fees all	19,498.54	19,661.18	21,866.00	61,025.72
51025 · Distribution System Maintenance	158,417.95	102,270.03	169,683.24	430,371.22
61015 · Dues	11,315.63	11,644.00	12,915.17	35,874.80
61016 · Election Kern County Fees	977.04	0.00	0.00	977.04
62020 · Education & Training	2,208.06	957.00	1,904.10	5,069.16
51027 · Emergency Water Hauling	0.00	2,700.00	0.00	2,700.00
51081 · Environmental Fees	144.00	0.00	184.00	328.00
52021 · Equipment Rental	8,182.48	1,967.92	8,164.70	18,315.10

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62080 · Field Support	155.81	1,630.99	1,188.92	2,975.72
50003 · FPPUD/LOW Planning Grant Exp	769.85	-2,746.00	0.00	-1,976.15
51031 · Fuel				
51032 · Fuel - Gas	10,580.67	10,873.51	7,714.03	29,168.21
51033 · Fuel - Diesel	0.00	899.45	6,370.39	7,269.84
Total 51031 · Fuel	10,580.67	11,772.96	14,084.42	36,438.05
63560 · Insurance				
63561 · Property Insurance	11,230.35	0.00	7,835.00	19,065.35
63562 · Equipment & Liability Insurance	11,894.49	23,947.79	16,793.14	52,635.42
63563 · Director's Bond Policy	3,200.00	3,375.00	3,375.00	9,950.00
63560 · Insurance - Other	175.00	0.00	0.00	175.00
Total 63560 · Insurance	26,499.84	27,322.79	28,003.14	81,825.77
63640 · Interest Expense				
63641 · Interest Exp - USDA 12/07/05-03	6,806.25	13,303.12	6,600.00	26,709.37
63642 · Interest Exp - USDA 12/07/05-04	17,425.00	33,575.00	16,575.00	67,575.00
63643 · Interest Exp - USDA 05/19/11-06	69,641.61	45,661.87	22,575.00	137,878.48
Total 63640 · Interest Expense	93,872.86	92,539.99	45,750.00	232,162.85
63700 · License, Fees, & Permits	6,043.71	7,551.28	15,661.65	29,256.64
52110 · Maintenance & Repairs				
52111 · Building/Facility Maintenance	662.81	1,114.46	6,904.73	8,682.00
52114 · Computer Maintenance	5,636.38	2,140.61	1,760.99	9,537.98
52116 · Equipment Maintenance	7,096.88	13,677.74	29,859.41	50,634.03
52118 · Vehicle Maintenance	3,840.85	4,766.54	4,547.51	13,154.90
Total 52110 · Maintenance & Repairs	17,236.92	21,699.35	43,072.64	82,008.91
64100 · Meetings/Support Expenses	84.40	819.02	913.88	1,817.30
64110 · Merchant Credit Card Fees	9,583.67	15,392.44	19,250.90	44,227.01
50000 · Prop 218 Expenses	0.00	2,495.91	0.00	2,495.91
65022 · Property Taxes	88.42	89.69	91.09	269.20
64710 · Office Expense	8,531.26	4,925.04	10,866.10	24,322.40
64715 · Office Supplies	8,049.82	4,371.45	6,417.92	18,839.19
65005 · Postage/FedEx/Box Rent	9,472.37	20,120.87	13,321.73	42,914.97
65008 · Printing	830.06	9,836.13	4,698.68	15,364.87
65010 · Professional & Contract Service				
65011 · Accountant/Auditor	16,250.00	11,250.00	12,550.00	40,050.00
65015 · Bookkeeper	13,575.00	26,987.50	29,650.00	70,212.50
60513 · Engineering	6,547.00	166,064.52	75,177.36	247,788.88
65017 · HRS Employee Policy Handbook	695.00	0.00	0.00	695.00
65018 · HRS Employee Hotline Services	408.34	0.00	0.00	408.34
65016 · HRS Ongoing Support Services	2,050.00	2,050.00	0.00	4,100.00
65019 · Legal Fees	5,279.92	18,717.99	13,134.65	37,132.56
Total 65010 · Professional & Contract Service	44,805.26	225,070.01	130,512.01	400,387.28
65025 · Publications	88.00	0.00	118.00	206.00
65080 · Safety	780.73	12,561.29	5,303.04	18,645.06
66000 · Security Monitoring Expense	1,055.00	1,786.92	1,080.00	3,921.92
51082 · Testing & Lab Fees	4,117.00	2,692.00	4,770.88	11,579.88
66010 · Telephone				
66011 · Answering Service	1,750.59	4,801.03	4,938.62	11,490.24
66015 · Cell Phones/Satellite Phones	1,319.36	1,152.74	1,402.53	3,874.63

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66018 · Internet - Office Computers	1,029.09	1,044.26	2,005.63	4,078.98
66016 · iPad Internet Service	381.92	0.00	0.00	381.92
66019 · Office Landline	5,515.65	4,594.12	4,330.79	14,440.56
Total 66010 · Telephone	9,996.61	11,592.15	12,677.57	34,266.33
51026 · Tools Maintenance & Expense	2,877.71	4,012.01	3,876.12	10,765.84
66170 · Travel				
66174 · Travel - Airlines	0.00	0.00	1,944.23	1,944.23
66175 · Travel - Car Rental	0.00	0.00	773.43	773.43
66171 · Travel - Lodging	1,172.54	0.00	2,172.16	3,344.70
66173 · Travel - Meals	7.65	0.00	370.00	377.65
66172 · Travel - Mileage	0.00	1,027.40	563.30	1,590.70
66176 · Travel - Parking	0.00	0.00	105.33	105.33
Total 66170 · Travel	1,180.19	1,027.40	5,928.45	8,136.04
51023 · Uniforms-Mats-Towels Expense	2,270.40	1,618.80	3,798.45	7,687.65
66510 · Utilities				
51022 · Operations-Pump Power Electrica	62,447.86	74,268.66	83,902.28	220,618.80
66511 · Electricity - Offices	2,780.78	3,376.43	3,904.24	10,061.45
66515 · Gas	832.11	946.63	1,294.23	3,072.97
66517 · Trash	803.06	454.30	722.20	1,979.56
Total 66510 · Utilities	66,863.81	79,046.02	89,822.95	235,732.78
51012 · Hourly Wages-Operating	-5,773.00	0.00	0.00	-5,773.00
60000 · Wages & Payroll Related Expense				
60010 · Wages - Administrative				
60012 · Wages - Admin-Other Staff	77,388.95	86,159.98	89,656.66	253,205.59
60023 · Misc Project Offset -Admin Exp	0.00	0.00	-105.50	-105.50
Total 60010 · Wages - Administrative	77,388.95	86,159.98	89,551.16	253,100.09
60020 · Wages - Operations				
60021 · Wages - Operations-Managerial	76,604.88	86,535.05	88,041.34	251,181.27
60022 · Wages - Operations-Other Staff	140,066.14	120,269.35	187,383.19	447,718.68
60020 · Wages - Operations - Other	-738.00	0.00	0.00	-738.00
Total 60020 · Wages - Operations	215,933.02	206,804.40	275,424.53	698,161.95
60100 · Payroll Tax Expenses				
60101 · Payroll Tax Expense - Federal	22,216.49	22,670.22	28,334.80	73,221.51
60102 · Payroll Tax Expense - State	2,471.06	1,276.49	1,445.82	5,193.37
Total 60100 · Payroll Tax Expenses	24,687.55	23,946.71	29,780.62	78,414.88
60150 · Payroll Processing Fees				
60151 · Payroll Check Processing	4,993.94	4,366.99	5,287.05	14,647.98
60152 · Payroll Clock & Software	1,005.91	1,390.16	1,487.80	3,883.87
60153 · ADP Retirement Plan Admin Fees	1,252.00	2,113.36	2,391.64	5,757.00
60150 · Payroll Processing Fees - Other	0.09	0.00	0.00	0.09
Total 60150 · Payroll Processing Fees	7,251.94	7,870.51	9,166.49	24,288.94
60160 · Employee Hiring Expenses	1,068.42	267.00	500.00	1,835.42
60200 · Employee Benefits				
60201 · Dental Insurance	5,705.43	6,950.61	6,666.30	19,322.34
60202 · Medical Insurance	121,488.44	115,729.78	99,813.24	337,031.46

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60203 · Vision Insurance	1,465.38	1,744.50	1,442.12	4,652.00
60204 · Workers Comp Insurance	9,644.43	24,813.04	29,917.68	64,375.15
60205 · Employee Medical Expenses	-0.14	0.00	358.97	358.83
60206 · CalPERS Social Security Admin	1,450.00	0.00	0.00	1,450.00
60207 · ADP RS - Employer Match	0.00	0.00	4,505.82	4,505.82
Total 60200 · Employee Benefits	139,753.54	149,237.93	142,704.13	431,695.60
Total 60000 · Wages & Payroll Related Expense	466,083.42	474,286.53	547,126.93	1,487,496.88
66599 · Transaction t/b Recategorized	0.00	31,651.45	7,689.94	39,341.39
Total Expense	1,336,249.98	1,214,716.62	1,239,188.76	3,790,155.36
Net Ordinary Income	467,226.13	224,550.12	283,000.47	974,776.72
Other Income/Expense				
Other Income				
89200 · Special Dividends	0.00	0.00	1,233.25	1,233.25
89000 · Over/Under Collections	0.00	40.41	0.00	40.41
89100 · Grant Income - Non Operating				
89106 · CA-Covid Arrearage Pmt Program	0.00	14,581.96	0.00	14,581.96
89101 · CA-Meter/Well Project	0.00	20,649.00	752,262.00	772,911.00
89102 · CA for FPPUD/LOW	0.00	99,008.00	84,243.00	183,251.00
89107 · CA-Water Hauling(No.1) 2023	0.00	0.00	195,497.38	195,497.38
Total 89100 · Grant Income - Non Operating	0.00	134,238.96	1,032,002.38	1,166,241.34
89300 · Gain on Sale of Asset	0.00	650.00	0.00	650.00
89400 · Misc Receipts	0.00	6,574.96	1,421.73	7,996.69
Total Other Income	0.00	141,504.33	1,034,657.36	1,176,161.69
Other Expense				
91100 · Loss on Sale of Asset	14,340.00	0.00	0.00	14,340.00
92000 · Voided Checks	0.00	0.00	0.00	0.00
91000 · Other non-operating expenses	0.00	0.00	197,113.13	197,113.13
91010 · Non-Operating Project Expenses				
91020 · FPPUD/LOW Planning Expense	0.00	0.00	605.50	605.50
Total 91010 · Non-Operating Project Expenses	0.00	0.00	605.50	605.50
Total Other Expense	14,340.00	0.00	197,718.63	212,058.63
Net Other Income	-14,340.00	141,504.33	836,938.73	964,103.06
Net Income	452,886.13	366,054.45	1,119,939.20	1,938,879.78