

## Frazier Park Public Utility District

## Balance Sheet

As of June 30, 2018

	Jun 30, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Cash & Cash Equivalents	
10001 · Revenue/Operating Fund (1961)	309,997.02
10002 · Pre-USDA General Fund (1215)	219,842.47
10003 · Contingency Fund (326)	285,499.61
10004 · Pipeline/System Reserve (383)	68,959.45
10005 · Emergency Reserve (895)	146,000.00
10025 · FPPUD/LOW Preplanning Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	0.00
10100 · USDA Payment Fund (042)	0.00
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,823.14
10121 · USDA Reserve - Loan 2 (872)	50,175.74
10130 · UDSA Replacement Fund (917)	93,535.46
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00
<b>Total 10000 · Cash &amp; Cash Equivalents</b>	<b>1,246,132.93</b>
<b>Total Checking/Savings</b>	<b>1,246,132.93</b>
<b>Accounts Receivable</b>	
12000 · A/C Receivable - Leases, etc.	1,840.49
<b>Total Accounts Receivable</b>	<b>1,840.49</b>
<b>Other Current Assets</b>	
12001 · A/C Receivable - Water Services	104,439.55
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	1,983.97
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	7,804.63
12999 · Bad Debt Loss	-750.00
13000 · Inventory	41,530.24
<b>Total Other Current Assets</b>	<b>155,808.39</b>
<b>Total Current Assets</b>	<b>1,403,781.81</b>
<b>Fixed Assets</b>	
14000 · Land	21,452.62
<b>14001 · Buildings &amp; Structures</b>	
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
<b>Total 14001 · Buildings &amp; Structures</b>	<b>8,918,934.78</b>

**Frazier Park Public Utility District**  
**Balance Sheet**  
 As of June 30, 2018

	Jun 30, 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 · 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
14133 · Telemetry & Software	10,172.76
14100 · Plant Equipment - Other	0.00
<b>Total 14100 · Plant Equipment</b>	<b>307,973.05</b>
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
<b>Total 14300 · Vehicles</b>	<b>129,122.75</b>
14411 · Accumulated Depreciation	-4,018,754.46
<b>Total Fixed Assets</b>	<b>5,363,871.42</b>
<b>TOTAL ASSETS</b>	<b>6,767,653.23</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	6,249.77
<b>Total Accounts Payable</b>	<b>6,249.77</b>
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)	1,919.11
20014 · California Bank & Tr (TM-7305)	0.00
20020 · Voyager US Bank (0016-0024)	56.38
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
<b>Total Credit Cards</b>	<b>1,975.49</b>

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Accrual Basis

Frazier Park Public Utility District  
**Balance Sheet**  
As of June 30, 2018

	Jun 30, 18
<b>Other Current Liabilities</b>	
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
<b>Total Other Current Liabilities</b>	<u>36,985.05</u>
<b>Total Current Liabilities</b>	45,210.31
<b>Long Term Liabilities</b>	21,041.65
21010 · USDA Loans Interest Payable	
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>
<b>Total 28040 · USDA Loans Payable</b>	3,005,000.00
28046 · Current Maturities	<u>55,000.00</u>
<b>Total Long Term Liabilities</b>	<u>3,081,041.65</u>
<b>Total Liabilities</b>	3,126,251.96
<b>Equity</b>	0.00
30000 · Opening Balance Equity	
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	482,923.39
<b>Total Equity</b>	<u>3,641,401.27</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6,767,653.23</u></u>

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

	Jul '17 - Jun 18	Jul '16 - Jun 17
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40001 · Water Sales - Residential	1,025,016.89	828,689.72
40002 · Water Sales - Business	127,595.71	90,183.71
40004 · Water Sales - Bulk	167.08	18,150.01
40010 · Late Fees & Other Adjustments	21,780.34	17,854.38
40011 · Re-Connection Fees	10,500.00	8,600.00
40012 · Credit Card Fees Income	4,730.81	3,321.46
40013 · New Connection Fees	10,385.77	0.00
40014 · Administrative Fee Income	29,845.69	0.00
40015 · Administrative Income	0.00	19,243.51
42600 · Kern County		
42620 · Taxes KC Fund	48,825.05	46,388.51
42622 · Standby Assessment KC Fund	7,350.35	8,308.94
42623 · Delinquent Assessments KC	780.74	2,628.61
<b>Total 42600 · Kern County</b>	<b>56,956.14</b>	<b>57,326.06</b>
43000 · CBT-CC Cash Back Savings	500.00	500.00
44012 · Interest Reserve Funds	143.98	128.28
44018 · Gain/Loss on Sales of Equipment	0.00	11,500.00
44019 · Other Non-Op Income	0.00	12,483.29
45000 · Property Lease/Rental Income	23,133.70	22,494.83
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	7,804.57	95,668.79
<b>Total 48000 · Grant Income</b>	<b>7,804.57</b>	<b>95,668.79</b>
<b>Total Income</b>	<b>1,318,560.68</b>	<b>1,186,144.04</b>
<b>Expense</b>		
50000 · Prop 218 Expenses	0.00	2,710.00
50002 · FPPUD/LOW Preplanning Grant	0.00	0.00
50003 · FPPUD/LOW Planning Grant	5,000.00	0.00
51022 · Operations-Pump Power Electrica	45,923.28	49,937.50
51023 · Uniforms-Mats-Towels Expense	4,021.17	1,616.66
51025 · Distribution System Maintenance	79,399.72	53,513.58
51026 · Tools Expense	121.49	13,711.16
51032 · Fuel - Vehicle & Equipment	8,481.33	8,152.84
51081 · Environmental Fees	1,734.56	1,650.20
51082 · Testing & Lab Fees	7,696.00	8,111.00
52021 · Equipment Rental	33.04	1,705.13
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	10,242.77	26,012.04
52114 · Computer Maintenance	4,652.54	4,995.28
52116 · Equipment Maintenance	336.42	5,940.46
52118 · Vehicle Maintenance	1,744.58	11,361.81
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>16,976.31</b>	<b>48,309.59</b>
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	47,080.26	48,767.15
<b>Total 60010 · Wages - Administrative</b>	<b>47,080.26</b>	<b>48,767.15</b>
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	72,015.14	79,757.16
60022 · Wages - Operations-Other Staff	140,245.37	131,137.62
<b>Total 60020 · Wages - Operations</b>	<b>212,260.51</b>	<b>210,894.78</b>
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	21,153.18	21,066.04
60102 · Payroll Tax Expense - State	2,403.81	3,389.56
<b>Total 60100 · Payroll Tax Expenses</b>	<b>23,556.99</b>	<b>24,455.60</b>
60140 · Employee Mileage Reimbursement	1,142.95	622.05

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

	Jul '17 - Jun 18	Jul '16 - Jun 17
<b>60150 · Payroll Processing Fees</b>		
60151 · Payroll Check Processing	3,291.86	3,029.61
60152 · Payroll Clock & Software	1,605.50	1,321.58
60153 · ADP Retirement Plan Admin Fees	2,214.00	2,849.50
<b>Total 60150 · Payroll Processing Fees</b>	<u>7,111.36</u>	<u>7,200.69</u>
<b>60160 · Employee Hiring Expenses</b>	0.00	180.35
<b>60200 · Employee Benefits</b>		
60201 · Dental Insurance	7,432.62	7,606.11
60202 · Medical Insurance	124,276.90	116,538.63
60203 · Vision Insurance	1,860.80	1,721.24
60204 · Workers Comp Insurance	12,384.61	8,738.23
<b>Total 60200 · Employee Benefits</b>	<u>145,954.93</u>	<u>134,604.21</u>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	437,107.00	426,724.83
<b>61005 · Advertising</b>	0.00	837.00
<b>61007 · Bad Debt Expense</b>	2,579.55	0.00
<b>61010 · Bank Fees</b>	145.07	419.16
<b>61014 · Directors' Fees</b>	7,500.00	6,250.00
<b>61015 · Dues</b>	6,532.79	5,706.20
<b>62020 · Education &amp; Training</b>	3,182.50	3,663.70
<b>63560 · Insurance</b>		
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
<b>Total 63560 · Insurance</b>	<u>23,290.13</u>	<u>18,169.22</u>
<b>63640 · Interest Expense</b>		
63641 · Interest Exp - USDA 12/07/05-03	14,128.12	14,510.16
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
63640 · Interest Expense - Other	22.40	0.00
<b>Total 63640 · Interest Expense</b>	<u>100,141.14</u>	<u>102,057.03</u>
<b>63700 · License, Fees, &amp; Permits</b>	8,163.41	11,232.12
<b>64100 · Meetings Expenses</b>	50.02	663.71
<b>64110 · Merchant Credit Card Fees</b>	5,056.88	3,159.89
<b>64710 · Office Expense</b>	9,929.30	9,810.65
<b>64715 · Office Supplies</b>	7,483.97	7,133.87
<b>65005 · Postage/FedEx</b>	5,896.85	7,525.82
<b>65008 · Printing</b>	25.74	790.71
<b>65010 · Professional Services</b>		
65011 · Auditor	18,935.00	29,100.00
65015 · Bookkeeper/Accountant	12,028.00	12,075.00
65019 · Legal Fees	1,299.10	12,301.51
<b>Total 65010 · Professional Services</b>	<u>32,262.10</u>	<u>53,476.51</u>
<b>65020 · Property Taxes</b>	77.58	77.58
<b>65025 · Publications</b>	164.12	274.04
<b>66000 · Security Monitoring Expense</b>	0.00	80.00
<b>66010 · Telephone</b>		
66011 · Answering Service	2,105.55	3,107.85
66015 · Cell Phones	2,598.67	2,229.53
66016 · iPad Internet Service	0.00	346.63
66017 · Internet - Cell MBB Data 5GB	0.00	377.94
66018 · Internet - Office Computers	799.65	1,307.19
66019 · Office Landline	2,353.97	2,851.84
<b>Total 66010 · Telephone</b>	<u>7,857.84</u>	<u>10,220.98</u>

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

	Jul '17 - Jun 18	Jul '16 - Jun 17
<b>66170 · Travel</b>		
66171 · Travel - Lodging	945.96	1,439.29
66172 · Travel - Mileage	467.05	800.50
66173 · Travel - Meals	12.07	347.06
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
<b>Total 66170 · Travel</b>	<u>2,305.29</u>	<u>3,652.72</u>
<b>66510 · Utilities</b>		
66511 · Electricity - Offices	3,020.30	2,040.27
66515 · Gas	477.27	601.41
66517 · Trash	716.68	858.32
<b>Total 66510 · Utilities</b>	<u>4,214.25</u>	<u>3,500.00</u>
<b>Total Expense</b>	<u>833,352.43</u>	<u>864,843.40</u>
<b>Net Ordinary Income</b>	485,208.25	321,300.64
<b>Other Income/Expense</b>		
<b>Other Income</b>		
89999 · Prior Year Adjustments	-2,284.86	-795.58
<b>Total Other Income</b>	<u>-2,284.86</u>	<u>-795.58</u>
<b>Other Expense</b>		
90000 · Depreciation Expense	0.00	334,955.32
<b>Total Other Expense</b>	<u>0.00</u>	<u>334,955.32</u>
<b>Net Other Income</b>	<u>-2,284.86</u>	<u>-335,750.90</u>
<b>Net Income</b>	<u><u>482,923.39</u></u>	<u><u>-14,450.26</u></u>

**Frazier Park Public Utility District  
 Profit & Loss Budget vs. Actual  
 July 2017 through June 2018**

	Jul '17 - Jun 18	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	1,025,016.89	800,000.00	225,016.89
40002 · Water Sales - Business	127,595.71	75,000.00	52,595.71
40004 · Water Sales - Bulk	167.08	10,000.00	-9,832.92
40010 · Late Fees & Other Adjustments	21,780.34	20,000.00	1,780.34
40011 · Re-Connection Fees	10,500.00	6,000.00	4,500.00
40012 · Credit Card Fees Income	4,730.81	3,000.00	1,730.81
40013 · New Connection Fees	10,385.77	7,800.00	2,585.77
42600 · Kern County			
42620 · Taxes KC Fund	48,825.05	32,000.00	16,825.05
42622 · Standby Assessment KC Fund	7,350.35	4,500.00	2,850.35
42623 · Delinquent Assessments KC	780.74	1,200.00	-419.26
<b>Total 42600 · Kern County</b>	<b>56,956.14</b>	<b>37,700.00</b>	<b>19,256.14</b>
43000 · CBT-CC Cash Back Savings	500.00	500.00	0.00
44012 · Interest Reserve Funds	143.98	130.00	13.98
45000 · Property Lease/Rental Income	23,133.70	23,000.00	133.70
48000 · Grant Income			
48002 · Grant Income - CA for FPPUD/LOW	7,804.57	0.00	7,804.57
<b>Total 48000 · Grant Income</b>	<b>7,804.57</b>	<b>0.00</b>	<b>7,804.57</b>
<b>Total Income</b>	<b>1,318,560.68</b>	<b>983,130.00</b>	<b>335,430.68</b>
<b>Expense</b>			
50003 · FPPUD/LOW Planning Grant	5,000.00	500.00	4,500.00
51022 · Operations-Pump Power Electrica	45,923.28	50,000.00	-4,076.72
51023 · Uniforms-Mats-Towels Expense	4,021.17	2,000.00	2,021.17
51025 · Distribution System Maintenance	79,399.72	55,000.00	24,399.72
51026 · Tools Expense	121.49	1,200.00	-1,078.51
51032 · Fuel - Vehicle & Equipment	8,481.33	8,500.00	-18.67
51081 · Environmental Fees	1,734.56	2,000.00	-265.44
51082 · Testing & Lab Fees	7,696.00	10,000.00	-2,304.00
52021 · Equipment Rental	33.04	5,000.00	-4,966.96
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	10,242.77	50,000.00	-39,757.23
52114 · Computer Maintenance	4,652.54	4,000.00	652.54
52116 · Equipment Maintenance	336.42	9,000.00	-8,663.58
52118 · Vehicle Maintenance	1,744.58	4,500.00	-2,755.42
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>16,976.31</b>	<b>67,500.00</b>	<b>-50,523.69</b>
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	47,080.26	50,000.00	-2,919.74
<b>Total 60010 · Wages - Administrative</b>	<b>47,080.26</b>	<b>50,000.00</b>	<b>-2,919.74</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	72,015.14	80,000.00	-7,984.86
60022 · Wages - Operations-Other Staff	140,245.37	160,000.00	-19,754.63
<b>Total 60020 · Wages - Operations</b>	<b>212,260.51</b>	<b>240,000.00</b>	<b>-27,739.49</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	21,153.18	28,000.00	-6,846.82
60102 · Payroll Tax Expense - State	2,403.81	6,800.00	-4,396.19
<b>Total 60100 · Payroll Tax Expenses</b>	<b>23,556.99</b>	<b>34,800.00</b>	<b>-11,243.01</b>
60140 · Employee Mileage Reimbursement	1,142.95	800.00	342.95
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	3,291.86	3,600.00	-308.14
60152 · Payroll Clock & Software	1,605.50	1,500.00	105.50
60153 · ADP Retirement Plan Admin Fees	2,214.00	3,000.00	-786.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>7,111.36</b>	<b>8,100.00</b>	<b>-988.64</b>

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 Accrual Basis

## Frazier Park Public Utility District Profit & Loss Budget vs. Actual July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget
60160 · Employee Hiring Expenses	0.00	200.00	-200.00
60200 · Employee Benefits			
60201 · Dental Insurance	7,432.62	9,000.00	-1,567.38
60202 · Medical Insurance	124,276.90	138,000.00	-13,723.10
60203 · Vision Insurance	1,860.80	2,000.00	-139.20
60204 · Workers Comp Insurance	12,384.61	15,000.00	-2,615.39
<b>Total 60200 · Employee Benefits</b>	<b>145,954.93</b>	<b>164,000.00</b>	<b>-18,045.07</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>437,107.00</b>	<b>497,900.00</b>	<b>-60,793.00</b>
61005 · Advertising	0.00	700.00	-700.00
61010 · Bank Fees	145.07	550.00	-404.93
61014 · Directors' Fees	7,500.00	8,000.00	-500.00
61015 · Dues	6,532.79	7,000.00	-467.21
62020 · Education & Training	3,182.50	5,000.00	-1,817.50
63560 · Insurance			
63561 · Property Insurance	4,021.00	4,500.00	-479.00
63562 · Equipment & Liability Insurance	14,569.13	15,000.00	-430.87
63563 · Director's Bond Policy	4,700.00	4,500.00	200.00
<b>Total 63560 · Insurance</b>	<b>23,290.13</b>	<b>24,000.00</b>	<b>-709.87</b>
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
<b>Total 63640 · Interest Expense</b>	<b>100,141.14</b>	<b>101,000.00</b>	<b>-858.86</b>
63700 · License, Fees, & Permits	8,163.41	15,000.00	-6,836.59
64100 · Meetings Expenses	50.02	750.00	-699.98
64110 · Merchant Credit Card Fees	5,056.88	3,200.00	1,856.88
64710 · Office Expense	9,929.30	10,000.00	-70.70
64715 · Office Supplies	7,483.97	6,000.00	1,483.97
65005 · Postage/FedEx	5,896.85	8,122.84	-2,225.99
65008 · Printing	25.74	1,000.00	-974.26
65010 · Professional Services			
65011 · Auditor	18,935.00	20,000.00	-1,065.00
65015 · Bookkeeper/Accountant	12,028.00	12,100.00	-72.00
65019 · Legal Fees	1,299.10	18,000.00	-16,700.90
<b>Total 65010 · Professional Services</b>	<b>32,262.10</b>	<b>50,100.00</b>	<b>-17,837.90</b>
65020 · Property Taxes	77.58	80.00	-2.42
65025 · Publications	164.12	300.00	-135.88
66000 · Security Monitoring Expense	0.00	1,000.00	-1,000.00
66010 · Telephone			
66011 · Answering Service	2,105.55	3,200.00	-1,094.45
66015 · Cell Phones	2,598.67	2,300.00	298.67
66018 · Internet - Office Computers	799.65	1,400.00	-600.35
66019 · Office Landline	2,353.97	2,700.00	-346.03
<b>Total 66010 · Telephone</b>	<b>7,857.84</b>	<b>9,600.00</b>	<b>-1,742.16</b>
66170 · Travel			
66171 · Travel - Lodging	945.96	1,600.00	-654.04
66172 · Travel - Mileage	467.05	1,000.00	-532.95
66173 · Travel - Meals	12.07	500.00	-487.93
66174 · Travel - Airlines	593.10	300.00	293.10
66175 · Travel - Car Rental	287.11	1,000.00	-712.89
66176 · Travel - Parking	0.00	100.00	-100.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	100.00	-100.00
<b>Total 66170 · Travel</b>	<b>2,305.29</b>	<b>4,600.00</b>	<b>-2,294.71</b>



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 Accrual Basis

## Frazier Park Public Utility District Profit & Loss Budget vs. Actual July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget
<b>66510 · Utilities</b>			
66511 · Electricity - Offices	3,020.30	2,100.00	920.30
66515 · Gas	477.27	700.00	-222.73
66517 · Trash	716.68	900.00	-183.32
<b>Total 66510 · Utilities</b>	<u>4,214.25</u>	<u>3,700.00</u>	<u>514.25</u>
<b>Total Expense</b>	<u>833,352.43</u>	<u>959,302.84</u>	<u>-125,950.41</u>
<b>Net Ordinary Income</b>	485,208.25	23,827.16	461,381.09
<b>Other Income/Expense</b>			
Other Income			
89999 · Prior Year Adjustments	-2,284.86	0.00	-2,284.86
<b>Total Other Income</b>	<u>-2,284.86</u>	<u>0.00</u>	<u>-2,284.86</u>
<b>Net Other Income</b>	<u>-2,284.86</u>	<u>0.00</u>	<u>-2,284.86</u>
<b>Net Income</b>	<u><u>482,923.39</u></u>	<u><u>23,827.16</u></u>	<u><u>459,096.23</u></u>

**Frazier Park Public Utility District**  
**Profit & Loss**  
 June 2018

	Jun 18
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	94,304.98
40002 · Water Sales - Business	9,432.99
40010 · Late Fees & Other Adjustments	1,984.50
40011 · Re-Connection Fees	1,100.00
40012 · Credit Card Fees Income	672.53
40013 · New Connection Fees	2,385.77
40014 · Administrative Fee Income	1,530.00
42600 · Kern County	
42620 · Taxes KC Fund	474.28
42622 · Standby Assessment KC Fund	1,800.48
	2,274.76
Total 42600 · Kern County	2,274.76
44012 · Interest Reserve Funds	11.65
45000 · Property Lease/Rental Income	1,940.49
	115,637.67
<b>Total Income</b>	<b>115,637.67</b>
<b>Expense</b>	
51022 · Operations-Pump Power Electrica	4,126.65
51023 · Uniforms-Mats-Towels Expense	932.60
51025 · Distribution System Maintenance	4,048.46
51032 · Fuel - Vehicle & Equipment	745.36
52110 · Maintenance & Repairs	
52114 · Computer Maintenance	605.60
52118 · Vehicle Maintenance	471.10
	1,076.70
Total 52110 · Maintenance & Repairs	1,076.70
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	3,404.73
	3,404.73
Total 60010 · Wages - Administrative	3,404.73
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	7,622.64
60022 · Wages - Operations-Other Staff	10,340.61
	17,963.25
Total 60020 · Wages - Operations	17,963.25
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,634.66
	1,634.66
Total 60100 · Payroll Tax Expenses	1,634.66
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	267.30
60152 · Payroll Clock & Software	530.00
	797.30
Total 60150 · Payroll Processing Fees	797.30
60200 · Employee Benefits	
60201 · Dental Insurance	580.86
60202 · Medical Insurance	9,958.14
60203 · Vision Insurance	139.56
60204 · Workers Comp Insurance	988.17
	11,666.73
Total 60200 · Employee Benefits	11,666.73
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>35,466.67</b>
62020 · Education & Training	119.00
63640 · Interest Expense	22.40

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Accrual Basis

Frazier Park Public Utility District  
**Profit & Loss**  
June 2018

	<u>Jun 18</u>
63700 · License, Fees, & Permits	25.00
64110 · Merchant Credit Card Fees	-147.66
64710 · Office Expense	292.34
64715 · Office Supplies	2,091.00
65005 · Postage/FedEx	472.00
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
<b>Total 65010 · Professional Services</b>	<u>1,000.00</u>
66010 · Telephone	
66015 · Cell Phones	224.68
66018 · Internet - Office Computers	58.90
66019 · Office Landline	284.75
<b>Total 66010 · Telephone</b>	<u>568.33</u>
66510 · Utilities	
66511 · Electricity - Offices	160.04
66515 · Gas	22.93
66517 · Trash	75.52
<b>Total 66510 · Utilities</b>	<u>258.49</u>
<b>Total Expense</b>	<u>51,097.34</u>
<b>Net Ordinary Income</b>	<u>64,540.33</u>
<b>Net Income</b>	<u><u>64,540.33</u></u>