

**Frazier Park Public Utility District**  
**Balance Sheet**  
**As of May 31, 2020**

	May 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Cash & Cash Equivalents	
10001 · Revenue/Operating Fund (1961)	188,411.40
10002 · Gen Fd Pre-USDA Loan 1 (1215)	219,752.47
10003 · Contingency Fund (326)	285,909.54
10004 · Capital Replacmnt Reserve (383)	70,025.65
10005 · Emergency Reserve (895)	850,000.00
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)	71,829.24
10121 · USDA Reserve - Loan 2 (872)	68,610.97
10130 · UDSA Replacement Fund (917)	105,319.69
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00
<b>Total 10000 · Cash &amp; Cash Equivalents</b>	<b>1,860,159.00</b>
<b>Total Checking/Savings</b>	<b>1,860,159.00</b>
<b>Accounts Receivable</b>	
12000 · A/C Receivable - Leases, etc.	1,952.57
<b>Total Accounts Receivable</b>	<b>1,952.57</b>
<b>Other Current Assets</b>	
12001 · A/C Receivable - Water Services	124,446.54
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	938.62
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	6,199.63
12999 · Bad Debt Loss	-750.49
13000 · Inventory	49,063.24
<b>Total Other Current Assets</b>	<b>180,697.54</b>
<b>Total Current Assets</b>	<b>2,042,809.11</b>
<b>Fixed Assets</b>	
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	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	186,344.76
14019 · Other Physical Property	6,193.30
14020 · Office Building	109,932.61
14029 · Fence	12,100.00
14031 · Signage Project	51,842.90
14050 · USDA Project	0.00
14001 · Buildings & Structures - Other	0.00
<b>Total 14001 · Buildings &amp; Structures</b>	<b>8,925,177.68</b>

## Frazier Park Public Utility District Balance Sheet As of May 31, 2020

	May 31, 20
<b>14100 · Plant Equipment</b>	
14032 · Storage Container	2,734.88
14051 · Security Alarm System	9,272.63
14052 · Chemical Injection Pump	1,628.10
14053 · Pulsa Feeder Pump	1,131.04
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	70,415.50
14133 · Telemetry & Software	21,012.41
14100 · Plant Equipment - Other	0.00
<b>Total 14100 · Plant Equipment</b>	<b>325,128.53</b>
<b>14200 · Office Equipment</b>	<b>7,097.32</b>
<b>14300 · Vehicles</b>	
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
14353 · Dump Truck	64,233.21
14300 · Vehicles - Other	0.00
<b>Total 14300 · Vehicles</b>	<b>193,355.96</b>
<b>14411 · Accumulated Depreciation</b>	<b>-4,713,743.46</b>
<b>Total Fixed Assets</b>	<b>4,758,468.65</b>
<b>Other Assets</b>	
14033 · Generator	8,120.61
<b>Total Other Assets</b>	<b>8,120.61</b>
<b>TOTAL ASSETS</b>	<b>6,809,398.37</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	5,905.52
<b>Total Accounts Payable</b>	<b>5,905.52</b>
<b>Credit Cards</b>	
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)	2,112.25
20014 · California Bank & Tr (TM-7305)	30.61
20020 · Voyager US Bank (0016-0024)	0.00
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
<b>Total Credit Cards</b>	<b>2,142.86</b>

Frazier Park Public Utility District  
**Balance Sheet**  
As of May 31, 2020

	May 31, 20
<b>Other Current Liabilities</b>	
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	10,345.29
21012 · Wages Payable	10,083.40
21014 · Payroll Taxes Payable	771.36
21015 · ADP Retirement Plan Payable	0.00
21020 · Customer Deposit Payable	400.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	0.00
<b>Total Other Current Liabilities</b>	<b>21,600.05</b>
<b>Total Current Liabilities</b>	<b>29,648.43</b>
<b>Long Term Liabilities</b>	
21010 · USDA Loans Interest Payable	20,301.65
28040 · USDA Loans Payable	
28041 · USDA Loan Dated 12/07/05 #03	330,000.00
28042 · USDA Loan Dated 12/07/05 #04	820,000.00
28043 · USDA Loan Dated 05/19/11 #06	1,797,000.00
28040 · USDA Loans Payable - Other	0.00
<b>Total 28040 · USDA Loans Payable</b>	<b>2,947,000.00</b>
28046 · Current Maturities	0.00
<b>Total Long Term Liabilities</b>	<b>2,967,301.65</b>
<b>Total Liabilities</b>	<b>2,996,950.08</b>
<b>Equity</b>	
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	514,361.31
Net Income	327,207.68
<b>Total Equity</b>	<b>3,812,448.29</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,809,398.37</b>

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual - YTD 2019/2020**  
 July 2019 through May 2020

	Jul '19 - May 20	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	1,081,132.02	1,026,666.74	54,465.28
40002 · Water Sales - Business	119,176.47	115,500.00	3,676.47
40010 · Late Fees	16,198.05	21,083.37	-4,885.32
40011 · Re-Connection Fees	5,900.00	8,250.00	-2,350.00
40012 · Credit Card Fees Income	5,457.64	6,233.37	-775.73
40013 · New Connection Fees	0.00	1,283.37	-1,283.37
40014 · Administrative Fee Income	15,018.74	22,000.00	-6,981.26
42600 · Kern County			
42620 · Taxes KC Fund	51,206.72	46,750.00	4,456.72
42622 · Standby Assessment KC Fund	5,435.74	6,783.37	-1,347.63
42623 · Delinquent Assessments KC	1,973.69	2,566.74	-593.05
<b>Total 42600 · Kern County</b>	<b>58,616.15</b>	<b>56,100.11</b>	<b>2,516.04</b>
43000 · CBT-CC Cash Back Savings	0.00	500.00	-500.00
44012 · Interest Reserve Funds	347.03	343.75	3.28
45000 · Property Lease/Rental Income	22,416.84	22,000.00	416.84
<b>Total Income</b>	<b>1,332,963.94</b>	<b>1,279,960.71</b>	<b>53,003.23</b>
<b>Expense</b>			
50003 · FPPUD/LOW Planning Grant	7,233.30	0.00	7,233.30
51022 · Operations-Pump Power Electrica	45,345.98	50,416.74	-5,070.76
51023 · Uniforms-Mats-Towels Expense	4,165.87	3,208.37	957.50
51025 · Distribution System Maintenance	208,964.74	206,250.00	2,714.74
51026 · Tools Expense	2,946.27	916.74	2,029.53
51032 · Fuel - Vehicle & Equipment	9,394.30	10,083.37	-689.07
51081 · Environmental Fees	927.76	1,833.37	-905.61
51082 · Testing & Lab Fees	9,212.75	8,250.00	962.75
52021 · Equipment Rental	1,680.78	2,291.74	-610.96
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	2,199.70	27,500.00	-25,300.30
52114 · Computer Maintenance	5,853.45	5,041.74	811.71
52116 · Equipment Maintenance	18,639.13	7,333.37	11,305.76
52118 · Vehicle Maintenance	2,176.22	4,583.37	-2,407.15
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>28,868.50</b>	<b>44,458.48</b>	<b>-15,589.98</b>
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	74,892.60	64,166.74	10,725.86
<b>Total 60010 · Wages - Administrative</b>	<b>74,892.60</b>	<b>64,166.74</b>	<b>10,725.86</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	78,847.99	71,500.00	7,347.99
60022 · Wages - Operations-Other Staff	131,926.25	142,083.37	-10,157.12
<b>Total 60020 · Wages - Operations</b>	<b>210,774.24</b>	<b>213,583.37</b>	<b>-2,809.13</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	21,781.72	22,458.37	-676.65
60102 · Payroll Tax Expense - State	1,897.00	3,208.37	-1,311.37
<b>Total 60100 · Payroll Tax Expenses</b>	<b>23,678.72</b>	<b>25,666.74</b>	<b>-1,988.02</b>
60140 · Employee Mileage Reimbursement	0.00	550.00	-550.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	1,683.41	4,308.37	-2,624.96
60152 · Payroll Clock & Software	1,377.29	1,320.00	57.29
60153 · ADP Retirement Plan Admin Fees	2,310.00	2,310.00	0.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>5,370.70</b>	<b>7,938.37</b>	<b>-2,567.67</b>
60160 · Employee Hiring Expenses	1,823.96	500.00	1,323.96
60200 · Employee Benefits			
60201 · Dental Insurance	6,299.13	8,433.37	-2,134.24

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual - YTD 2019/2020**  
 July 2019 through May 2020

	Jul '19 - May 20	Budget	\$ Over Budget
60202 · Medical Insurance	105,803.62	134,750.00	-28,946.38
60203 · Vision Insurance	1,465.38	1,833.37	-367.99
60204 · Workers Comp Insurance	12,993.38	16,500.00	-3,506.62
<b>Total 60200 · Employee Benefits</b>	<b>127,408.24</b>	<b>161,516.74</b>	<b>-34,108.50</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>443,948.46</b>	<b>473,921.96</b>	<b>-29,973.50</b>
61005 · Advertising	595.24	275.00	320.24
61007 · Bad Debt Expense	1,810.36	0.00	1,810.36
61010 · Bank Fees	165.61	275.00	-109.39
61014 · Directors' Fees	7,533.32	7,333.37	199.95
61015 · Dues	9,860.73	9,166.74	693.99
62020 · Education & Training	2,767.00	3,666.74	-899.74
63560 · Insurance			
63561 · Property Insurance	4,578.35	4,600.00	-21.65
63562 · Equipment & Liability Insurance	21,772.30	16,000.00	5,772.30
63563 · Director's Bond Policy	2,575.00	3,500.00	-925.00
<b>Total 63560 · Insurance</b>	<b>29,100.65</b>	<b>24,100.00</b>	<b>5,000.65</b>
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	13,715.62	13,625.00	90.62
63642 · Interest Exp - USDA 12/07/05-04	35,168.75	35,500.00	-331.25
63643 · Interest Exp - USDA 05/19/11-06	47,656.87	48,150.00	-493.13
<b>Total 63640 · Interest Expense</b>	<b>96,541.24</b>	<b>97,275.00</b>	<b>-733.76</b>
63700 · License, Fees, & Permits	3,612.69	8,250.00	-4,637.31
64100 · Meetings Expenses	769.43	183.37	586.06
64110 · Merchant Credit Card Fees	5,861.77	6,233.37	-371.60
64710 · Office Expense	13,052.57	7,883.37	5,169.20
64715 · Office Supplies	6,271.47	7,333.37	-1,061.90
65005 · Postage/FedEx	6,794.05	6,875.00	-80.95
65008 · Printing	86.30	687.50	-601.20
65010 · Professional Services			
65011 · Auditor	16,480.00	25,000.00	-8,520.00
65015 · Bookkeeper/Accountant	10,025.00	11,025.00	-1,000.00
65019 · Legal Fees	17,713.64	2,291.74	15,421.90
<b>Total 65010 · Professional Services</b>	<b>44,218.64</b>	<b>38,316.74</b>	<b>5,901.90</b>
65020 · Property Taxes	87.74	80.00	7.74
65025 · Publications	0.00	91.74	-91.74
66000 · Security Monitoring Expense	1,410.00	916.74	493.26
66010 · Telephone			
66011 · Answering Service	1,543.54	2,291.74	-748.20
66015 · Cell Phones	1,508.12	2,750.00	-1,241.88
66016 · IPad Internet Service	457.92	550.00	-92.08
66018 · Internet - Office Computers	653.40	733.37	-79.97
66019 · Office Landline	2,597.29	3,116.74	-519.45
<b>Total 66010 · Telephone</b>	<b>6,760.27</b>	<b>9,441.85</b>	<b>-2,681.58</b>
66170 · Travel			
66171 · Travel - Lodging	850.72	1,375.00	-524.28
66172 · Travel - Mileage	147.20	137.50	9.70
66173 · Travel - Meals	299.08	229.20	69.88
66174 · Travel - Airlines	0.00	275.00	-275.00
66175 · Travel - Car Rental	0.00	275.00	-275.00
66176 · Travel - Parking	30.00	45.87	-15.87
66177 · Travel - Taxi, Shuttle, etc.	0.00	91.70	-91.70
<b>Total 66170 · Travel</b>	<b>1,327.00</b>	<b>2,429.27</b>	<b>-1,102.27</b>
66510 · Utilities			
66511 · Electricity - Offices	2,415.25	2,520.87	-105.62
66515 · Gas	22.48	733.37	-710.89

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual - YTD 2019/2020**  
 July 2019 through May 2020

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	Jul '19 - May 20	Budget	\$ Over Budget
66517 · Trash	1,058.80	916.70	142.10
Total 66510 · Utilities	4,160.47	4,170.94	-10.47
Total Expense	1,006,050.26	1,036,615.88	-30,565.62
Net Ordinary Income	326,913.68	243,344.83	83,568.85
Net Income	<b>327,207.68</b>	<b>243,344.83</b>	<b>83,862.85</b>

**Frazier Park Public Utility District**  
**Profit & Loss YTD Comparison**  
 July 2019 through May 2020

	Jul '19 - May 20	Jul '18 - May 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40001 · Water Sales - Residential	1,081,132.02	1,022,139.85
40002 · Water Sales - Business	119,176.47	114,000.89
40004 · Water Sales - Bulk	0.00	0.00
40010 · Late Fees	16,198.05	21,251.98
40011 · Re-Connection Fees	5,900.00	8,300.00
40012 · Credit Card Fees Income	5,457.64	8,402.49
40013 · New Connection Fees	0.00	200.00
40014 · Administrative Fee Income	15,018.74	22,794.23
42600 · Kern County		
42620 · Taxes KC Fund	51,206.72	50,356.77
42622 · Standby Assessment KC Fund	5,435.74	4,912.39
42623 · Delinquent Assessments KC	1,973.69	2,774.47
<b>Total 42600 · Kern County</b>	<b>58,616.15</b>	<b>58,043.63</b>
43000 · CBT-CC Cash Back Savings	0.00	500.00
44012 · Interest Reserve Funds	347.03	367.11
45000 · Property Lease/Rental Income	22,416.84	21,795.97
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	8,701.00	0.00
<b>Total 48000 · Grant Income</b>	<b>8,701.00</b>	<b>0.00</b>
<b>Total Income</b>	<b>1,332,963.94</b>	<b>1,277,796.15</b>
<b>Expense</b>		
50000 · Prop 218 Expenses	200.00	0.00
50003 · FPPUD/LOW Planning Grant	7,233.30	0.00
51022 · Operations-Pump Power Electrica	45,345.98	44,458.87
51023 · Uniforms-Mats-Towels Expense	4,165.87	897.24
51025 · Distribution System Maintenance	208,964.74	95,512.97
51026 · Tools Expense	2,946.27	1,696.72
51032 · Fuel - Vehicle & Equipment	9,394.30	9,774.28
51081 · Environmental Fees	927.76	1,803.72
51082 · Testing & Lab Fees	9,212.75	8,197.00
52021 · Equipment Rental	1,680.78	911.82
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	2,199.70	2,523.86
52114 · Computer Maintenance	5,853.45	5,155.82
52116 · Equipment Maintenance	18,639.13	15,059.24
52118 · Vehicle Maintenance	2,176.22	5,294.21
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>28,868.50</b>	<b>28,033.13</b>
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	74,892.60	54,392.21
<b>Total 60010 · Wages - Administrative</b>	<b>74,892.60</b>	<b>54,392.21</b>
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	78,847.99	69,990.67
60022 · Wages - Operations-Other Staff	131,926.25	123,019.23
<b>Total 60020 · Wages - Operations</b>	<b>210,774.24</b>	<b>193,009.90</b>
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	21,781.72	19,112.91
60102 · Payroll Tax Expense - State	1,897.00	1,619.37
<b>Total 60100 · Payroll Tax Expenses</b>	<b>23,678.72</b>	<b>20,732.28</b>
60140 · Employee Mileage Reimbursement	0.00	207.37
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	1,683.41	2,980.93
60152 · Payroll Clock & Software	1,377.29	1,277.04

**Frazier Park Public Utility District**  
**Profit & Loss YTD Comparison**  
 July 2019 through May 2020

	Jul '19 - May 20	Jul '18 - May 19
60153 · ADP Retirement Plan Admin Fees	2,310.00	2,072.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>5,370.70</b>	<b>6,329.97</b>
60160 · Employee Hiring Expenses	1,823.96	297.00
60200 · Employee Benefits		
60201 · Dental Insurance	6,299.13	6,389.46
60202 · Medical Insurance	105,803.62	105,994.62
60203 · Vision Insurance	1,465.38	1,535.16
60204 · Workers Comp Insurance	12,993.38	14,568.63
60205 · Employee Medical Expenses	846.73	0.00
<b>Total 60200 · Employee Benefits</b>	<b>127,408.24</b>	<b>128,487.87</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>443,948.46</b>	<b>403,456.60</b>
60206 · CalPERS Social Security Admin	375.00	0.00
61005 · Advertising	595.24	0.00
61007 · Bad Debt Expense	1,810.36	0.00
61010 · Bank Fees	165.61	891.36
61014 · Directors' Fees	7,533.32	7,200.00
61015 · Dues	9,860.73	9,088.63
62020 · Education & Training	2,767.00	2,070.00
63560 · Insurance		
63561 · Property Insurance	4,578.35	0.00
63562 · Equipment & Liability Insurance	21,772.30	15,867.87
63563 · Director's Bond Policy	2,575.00	4,000.00
63560 · Insurance - Other	175.00	0.00
<b>Total 63560 · Insurance</b>	<b>29,100.65</b>	<b>19,867.87</b>
63640 · Interest Expense		
63641 · Interest Exp - USDA 12/07/05-03	13,715.62	13,921.87
63642 · Interest Exp - USDA 12/07/05-04	35,168.75	35,806.25
63643 · Interest Exp - USDA 05/19/11-06	47,656.87	48,615.00
<b>Total 63640 · Interest Expense</b>	<b>96,541.24</b>	<b>98,343.12</b>
63700 · License, Fees, & Permits	3,612.69	8,358.75
64100 · Meetings Expenses	769.43	176.19
64110 · Merchant Credit Card Fees	5,861.77	6,065.01
64710 · Office Expense	13,052.57	8,212.10
64715 · Office Supplies	6,271.47	5,602.85
65005 · Postage/FedEx	6,794.05	8,269.45
65008 · Printing	86.30	1,451.35
65010 · Professional Services		
65011 · Auditor	16,480.00	19,800.00
65015 · Bookkeeper/Accountant	10,025.00	11,025.00
65019 · Legal Fees	17,713.64	1,712.50
<b>Total 65010 · Professional Services</b>	<b>44,218.64</b>	<b>32,537.50</b>
65020 · Property Taxes	87.74	86.36
65025 · Publications	0.00	30.00
66000 · Security Monitoring Expense	1,410.00	960.00
66010 · Telephone		
66011 · Answering Service	1,543.54	1,941.22
66015 · Cell Phones	1,508.12	2,314.55
66016 · iPad Internet Service	457.92	844.35
66018 · Internet - Office Computers	653.40	708.99
66019 · Office Landline	2,597.29	2,751.55
<b>Total 66010 · Telephone</b>	<b>6,760.27</b>	<b>8,560.66</b>
66170 · Travel		
66171 · Travel - Lodging	850.72	771.95
66172 · Travel - Mileage	147.20	110.63
66173 · Travel - Meals	299.08	70.48
66175 · Travel - Car Rental	0.00	-197.11



**Frazier Park Public Utility District**  
**Profit & Loss YTD Comparison**  
 July 2019 through May 2020

	Jul '19 - May 20	Jul '18 - May 19
66176 · Travel - Parking	30.00	0.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	85.12
<b>Total 66170 · Travel</b>	<b>1,327.00</b>	<b>841.07</b>
66510 · Utilities		
66511 · Electricity - Offices	2,415.25	2,303.67
66515 · Gas	22.48	770.31
66517 · Trash	1,058.80	990.94
66510 · Utilities - Other	663.94	0.00
<b>Total 66510 · Utilities</b>	<b>4,160.47</b>	<b>4,064.92</b>
<b>Total Expense</b>	<b>1,006,050.26</b>	<b>817,419.54</b>
<b>Net Ordinary Income</b>	<b>326,913.68</b>	<b>460,376.61</b>
<b>Other Income/Expense</b>		
Other Income		
89999 · Prior Year Adjustments	294.00	0.00
<b>Total Other Income</b>	<b>294.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>294.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>327,207.68</b>	<b>460,376.61</b>

## Frazier Park Public Utility District

## Profit &amp; Loss

May 2020

06/11/20

Accrual Basis

	May 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	100,586.27
40002 · Water Sales - Business	9,073.95
40012 · Credit Card Fees Income	-100.00
40014 · Administrative Fee Income	920.00
42600 · Kern County	
42620 · Taxes KC Fund	13,993.62
42622 · Standby Assessment KC Fund	721.13
42623 · Delinquent Assessments KC	114.10
<b>Total 42600 · Kern County</b>	<b>14,828.85</b>
44012 · Interest Reserve Funds	15.81
45000 · Property Lease/Rental Income	2,052.57
<b>Total Income</b>	<b>127,377.45</b>
<b>Expense</b>	
50003 · FPPUD/LOW Planning Grant	1,066.66
51022 · Operations-Pump Power Electrica	3,874.72
51023 · Uniforms-Mats-Towels Expense	440.68
51025 · Distribution System Maintenance	3,226.60
51026 · Tools Expense	147.91
51032 · Fuel - Vehicle & Equipment	486.32
51082 · Testing & Lab Fees	198.00
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	725.33
52114 · Computer Maintenance	641.73
52116 · Equipment Maintenance	4,292.29
52118 · Vehicle Maintenance	4.82
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>5,664.17</b>
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	11,581.25
<b>Total 60010 · Wages - Administrative</b>	<b>11,581.25</b>
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	11,735.79
60022 · Wages - Operations-Other Staff	20,106.59
<b>Total 60020 · Wages - Operations</b>	<b>31,842.38</b>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,977.96
<b>Total 60100 · Payroll Tax Expenses</b>	<b>2,977.96</b>
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	-1,071.73
60152 · Payroll Clock & Software	225.52
60153 · ADP Retirement Plan Admin Fees	210.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>-636.21</b>
60160 · Employee Hiring Expenses	1,683.96
60200 · Employee Benefits	
60201 · Dental Insurance	624.84
60202 · Medical Insurance	10,284.49
60203 · Vision Insurance	139.56
60204 · Workers Comp Insurance	962.21
<b>Total 60200 · Employee Benefits</b>	<b>12,011.10</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>59,460.44</b>

Frazier Park Public Utility District  
Profit & Loss  
May 2020

	<u>May 20</u>
61014 · Directors' Fees	500.00
63700 · License, Fees, & Permits	-1,898.00
64100 · Meetings Expenses	29.37
64110 · Merchant Credit Card Fees	552.80
64710 · Office Expense	951.62
64715 · Office Supplies	921.28
65005 · Postage/FedEx	3,064.95
65010 · Professional Services	
65019 · Legal Fees	2,669.00
<b>Total 65010 · Professional Services</b>	<b>2,669.00</b>
<b>66010 · Telephone</b>	
66015 · Cell Phones	67.85
66016 · iPad Internet Service	54.56
66018 · Internet - Office Computers	52.05
<b>Total 66010 · Telephone</b>	<b>174.46</b>
<b>66510 · Utilities</b>	
66511 · Electricity - Offices	153.69
66517 · Trash	75.52
66510 · Utilities - Other	24.66
<b>Total 66510 · Utilities</b>	<b>253.87</b>
<b>Total Expense</b>	<b>81,784.85</b>
<b>Net Ordinary Income</b>	<b>45,592.60</b>
<b>Net Income</b>	<b>45,592.60</b>

**Frazier Park Public Utility District**  
**Profit & Loss**  
 May 2020

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<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>59,460.44</b>

Frazier Park Public Utility District

Profit & Loss

May 2020

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