

**Frazier Park Public Utility District**  
**Balance Sheet**  
As of February 28, 2019

03/12/19

Accrual Basis

Feb 28, 19

**ASSETS****Current Assets****Checking/Savings**

10000 · Cash & Cash Equivalents	
10001 · Revenue/Operating Fund (1961)	248,484.92
10002 · Gen Fd Pre-USDA Loan 1 (1215)	219,842.47
10003 · Contingency Fund (326)	285,639.36
10004 · Capital Replacmnt Reserve (383)	68,978.02
10005 · Emergency Reserve (895)	421,000.00
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)	71,831.30
10121 · USDA Reserve - Loan 2 (872)	55,363.23
10130 · UDSA Replacement Fund (917)	92,502.41
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00

**Total 10000 · Cash & Cash Equivalents** 1,463,941.75

**Total Checking/Savings** 1,463,941.75

**Accounts Receivable**

    12000 · A/C Receivable - Leases, etc. 1,895.70

**Total Accounts Receivable** 1,895.70

**Other Current Assets**

12001 · A/C Receivable - Water Services	115,941.77
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	1,141.52
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** 166,468.16

**Total Current Assets** 1,632,305.61

**Fixed Assets**

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	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

**Frazier Park Public Utility District**  
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	Feb 28, 19
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	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	64,666.63
14133 · Telemetry & Software	12,439.35
14100 · Plant Equipment - Other	0.00
<b>Total 14100 · Plant Equipment</b>	<b>310,806.60</b>
14200 · Office Equipment	7,080.99
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
14353 · Dump Truck	64,233.21
14300 · Vehicles - Other	0.00
<b>Total 14300 · Vehicles</b>	<b>193,355.96</b>
14411 · Accumulated Depreciation	-4,018,754.46
<b>Total Fixed Assets</b>	<b>5,432,876.49</b>
<b>TOTAL ASSETS</b>	<b>7,065,182.10</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	10,737.24
<b>Total Accounts Payable</b>	<b>10,737.24</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)	1,392.28
20014 · California Bank & Tr (TM-7305)	413.66
20020 · Voyager US Bank (0016-0024)	100.44
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
<b>Total Credit Cards</b>	<b>1,906.38</b>

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Accrual Basis

**Frazier Park Public Utility District**  
**Balance Sheet**  
**As of February 28, 2019**

	Feb 28, 19
<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	200.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	0.00
<b>Total Other Current Liabilities</b>	<b>20,585.05</b>
<b>Total Current Liabilities</b>	<b>33,228.67</b>
<b>Long Term Liabilities</b>	
21010 · USDA Loans Interest Payable	21,041.65
28040 · USDA Loans Payable	
28041 · USDA Loan Dated 12/07/05 #03	335,000.00
28042 · USDA Loan Dated 12/07/05 #04	835,000.00
28043 · USDA Loan Dated 05/19/11 #06	1,834,000.00
28040 · USDA Loans Payable - Other	0.00
<b>Total 28040 · USDA Loans Payable</b>	<b>3,004,000.00</b>
28046 · Current Maturities	0.00
<b>Total Long Term Liabilities</b>	<b>3,025,041.65</b>
<b>Total Liabilities</b>	<b>3,058,270.32</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	681,210.20
Net Income	354,822.28
<b>Total Equity</b>	<b>4,006,911.78</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,065,182.10</b>

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual**  
**July 2018 through February 2019**

	Jul '18 - Feb 19	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	740,605.93	660,000.00	80,605.93
40002 · Water Sales - Business	81,465.42	80,000.00	1,465.42
40004 · Water Sales - Bulk	0.00	64.00	-64.00
40010 · Late Fees & Other Adjustments	15,797.15	13,664.00	2,133.15
40011 · Re-Connection Fees	6,100.00	6,664.00	-564.00
40012 · Credit Card Fees Income	6,033.50	3,000.00	3,033.50
40013 · New Connection Fees	0.00	400.00	-400.00
40014 · Administrative Fee Income	17,581.71	19,332.00	-1,750.29
42600 · Kern County			
42620 · Taxes KC Fund	30,474.89	32,664.00	-2,189.11
42622 · Standby Assessment KC Fund	3,752.34	3,732.00	20.34
42623 · Delinquent Assessments KC	1,089.13	600.00	489.13
<b>Total 42600 · Kern County</b>	<b>35,316.36</b>	<b>36,996.00</b>	<b>-1,679.64</b>
43000 · CBT-CC Cash Back Savings	0.00	332.00	-332.00
44012 · Interest Reserve Funds	258.92	86.00	172.92
45000 · Property Lease/Rental Income	15,808.87	15,336.00	472.87
<b>Total Income</b>	<b>918,967.86</b>	<b>835,874.00</b>	<b>83,093.86</b>
<b>Expense</b>			
51022 · Operations-Pump Power Electrica	35,525.38	32,000.00	3,525.38
51023 · Uniforms-Mats-Towels Expense	612.46	2,332.00	-1,719.54
51025 · Distribution System Maintenance	41,168.43	53,336.00	-12,167.57
51026 · Tools Expense	1,545.76	800.00	745.76
51032 · Fuel - Vehicle & Equipment	7,228.78	6,000.00	1,228.78
51081 · Environmental Fees	1,410.60	1,332.00	78.60
51082 · Testing & Lab Fees	5,014.00	6,000.00	-986.00
52021 · Equipment Rental	911.82	1,664.00	-752.18
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	1,167.54	33,332.00	-32,164.46
52114 · Computer Maintenance	4,197.03	3,000.00	1,197.03
52116 · Equipment Maintenance	10,720.73	2,664.00	8,056.73
52118 · Vehicle Maintenance	8,284.94	1,664.00	6,620.94
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>24,370.24</b>	<b>40,660.00</b>	<b>-16,289.76</b>
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	39,372.98	32,664.00	6,708.98
<b>Total 60010 · Wages - Administrative</b>	<b>39,372.98</b>	<b>32,664.00</b>	<b>6,708.98</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	53,254.63	51,332.00	1,922.63
60022 · Wages - Operations-Other Staff	92,348.68	86,664.00	5,684.68
<b>Total 60020 · Wages - Operations</b>	<b>145,603.31</b>	<b>137,996.00</b>	<b>7,607.31</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	14,308.64	14,332.00	-23.36
60102 · Payroll Tax Expense - State	1,482.20	2,000.00	-517.80
<b>Total 60100 · Payroll Tax Expenses</b>	<b>15,790.84</b>	<b>16,332.00</b>	<b>-541.16</b>
60140 · Employee Mileage Reimbursement	0.00	664.00	-664.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	2,451.28	2,064.00	387.28
60152 · Payroll Clock & Software	914.00	1,000.00	-86.00
60153 · ADP Retirement Plan Admin Fees	1,030.00	1,664.00	-634.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>4,395.28</b>	<b>4,728.00</b>	<b>-332.72</b>
60160 · Employee Hiring Expenses	0.00	200.00	-200.00

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual**  
**July 2018 through February 2019**

	Jul '18 - Feb 19	Budget	\$ Over Budget
<b>60200 · Employee Benefits</b>			
60201 · Dental Insurance	4,646.88	5,000.00	-353.12
60202 · Medical Insurance	77,892.66	78,064.00	-171.34
60203 · Vision Insurance	1,116.48	1,200.00	-83.52
60204 · Workers Comp Insurance	11,087.13	9,332.00	1,755.13
<b>Total 60200 · Employee Benefits</b>	<b>94,743.15</b>	<b>93,596.00</b>	<b>1,147.15</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>299,905.56</b>	<b>286,180.00</b>	<b>13,725.56</b>
<b>61005 · Advertising</b>	0.00	200.00	-200.00
<b>61007 · Bad Debt Expense</b>	0.00	1,664.00	-1,664.00
<b>61010 · Bank Fees</b>	951.36	732.00	219.36
<b>61014 · Directors' Fees</b>	4,800.00	5,332.00	-532.00
<b>61015 · Dues</b>	6,091.00	4,664.00	1,427.00
<b>62020 · Education &amp; Training</b>	1,445.00	3,332.00	-1,887.00
<b>63560 · Insurance</b>			
63561 · Property Insurance	0.00	2,800.00	-2,800.00
63562 · Equipment & Liability Insurance	15,867.87	10,000.00	5,867.87
63563 · Director's Bond Policy	0.00	3,132.00	-3,132.00
<b>Total 63560 · Insurance</b>	<b>19,867.87</b>	<b>15,932.00</b>	<b>3,935.87</b>
<b>63640 · Interest Expense</b>			
63641 · Interest Exp - USDA 12/07/05-03	7,012.50	7,000.00	12.50
63642 · Interest Exp - USDA 12/07/05-04	18,062.50	18,200.00	-137.50
63643 · Interest Exp - USDA 05/19/11-06	24,543.75	24,750.00	-206.25
<b>Total 63640 · Interest Expense</b>	<b>49,618.75</b>	<b>49,950.00</b>	<b>-331.25</b>
<b>63700 · License, Fees, &amp; Permits</b>	3,858.01	6,664.00	-2,805.99
<b>64100 · Meetings Expenses</b>	85.60	132.00	-46.40
<b>64110 · Merchant Credit Card Fees</b>	4,110.67	3,800.00	310.67
<b>64710 · Office Expense</b>	6,478.46	6,664.00	-185.54
<b>64715 · Office Supplies</b>	4,889.06	3,664.00	1,225.06
<b>65005 · Postage/FedEx</b>	5,760.83	5,332.00	428.83
<b>65008 · Printing</b>	1,451.35	498.00	953.35
<b>65010 · Professional Services</b>			
65011 · Auditor	16,500.00	12,000.00	4,500.00
65015 · Bookkeeper/Accountant	8,025.00	8,100.00	-75.00
65019 · Legal Fees	1,309.50	5,332.00	-4,022.50
<b>Total 65010 · Professional Services</b>	<b>25,834.50</b>	<b>25,432.00</b>	<b>402.50</b>
<b>65020 · Property Taxes</b>	86.36	0.00	86.36
<b>65025 · Publications</b>	0.00	200.00	-200.00
<b>66000 · Security Monitoring Expense</b>	720.00	2,000.00	-1,280.00
<b>66010 · Telephone</b>			
66011 · Answering Service	1,508.40	1,664.00	-155.60
66015 · Cell Phones	2,368.32	2,000.00	368.32
66016 · iPad Internet Service	49.04	0.00	49.04
66018 · Internet - Office Computers	541.70	532.00	9.70
66019 · Office Landline	2,307.44	2,264.00	43.44
<b>Total 66010 · Telephone</b>	<b>6,774.90</b>	<b>6,460.00</b>	<b>314.90</b>
<b>66170 · Travel</b>			
66171 · Travel - Lodging	771.95	1,000.00	-228.05
66172 · Travel - Mileage	110.63	532.00	-421.37
66173 · Travel - Meals	70.48	332.00	-261.52
66174 · Travel - Airlines	0.00	400.00	-400.00
66175 · Travel - Car Rental	-287.11	532.00	-819.11
66176 · Travel - Parking	0.00	32.00	-32.00
66177 · Travel - Taxi, Shuttle, etc.	85.12	132.00	-46.88
<b>Total 66170 · Travel</b>	<b>751.07</b>	<b>2,960.00</b>	<b>-2,208.93</b>

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual**  
**July 2018 through February 2019**

	<u>Jul '18 - Feb 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>66510 · Utilities</b>			
<b>66511 · Electricity - Offices</b>	1,794.47	2,000.00	-205.53
<b>66515 · Gas</b>	131.17	400.00	-268.83
<b>66517 · Trash</b>	661.18	464.00	197.18
<b>Total 66510 · Utilities</b>	<u>2,877.76</u>	<u>2,864.00</u>	<u>13.76</u>
<b>Total Expense</b>	<u>564,145.58</u>	<u>578,780.00</u>	<u>-14,634.42</u>
<b>Net Ordinary Income</b>	<u>354,822.28</u>	<u>257,094.00</u>	<u>97,728.28</u>
<b>Net Income</b>	<u><u>354,822.28</u></u>	<u><u>257,094.00</u></u>	<u><u>97,728.28</u></u>

**Frazier Park Public Utility District**  
**Profit & Loss YTD Comparison**  
**July 2018 through February 2019**

	Jul '18 - Feb 19	Jul '17 - Feb 18
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40001 · Water Sales - Residential	740,605.93	671,167.56
40002 · Water Sales - Business	81,465.42	87,288.68
40004 · Water Sales - Bulk	0.00	167.08
40010 · Late Fees & Other Adjustments	15,797.15	14,596.42
40011 · Re-Connection Fees	6,100.00	7,000.00
40012 · Credit Card Fees Income	6,033.50	2,018.08
40013 · New Connection Fees	0.00	0.00
40014 · Administrative Fee Income	17,581.71	15,847.54
42600 · Kern County		
42620 · Taxes KC Fund	30,474.89	30,089.64
42622 · Standby Assessment KC Fund	3,752.34	4,359.60
42623 · Delinquent Assessments KC	1,089.13	620.28
<b>Total 42600 · Kern County</b>	<b>35,316.36</b>	<b>35,069.52</b>
43000 · CBT-CC Cash Back Savings	0.00	500.00
44012 · Interest Reserve Funds	258.92	102.02
45000 · Property Lease/Rental Income	15,808.87	15,371.74
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	0.00	7,804.57
<b>Total 48000 · Grant Income</b>	<b>0.00</b>	<b>7,804.57</b>
<b>Total Income</b>	<b>918,967.86</b>	<b>856,933.21</b>
<b>Expense</b>		
50002 · FPPUD/LOW Preplanning Grant	0.00	0.00
50003 · FPPUD/LOW Planning Grant	0.00	4,100.00
51022 · Operations-Pump Power Electrica	35,525.38	30,165.38
51023 · Uniforms-Mats-Towels Expense	612.46	2,938.57
51025 · Distribution System Maintenance	41,168.43	45,282.48
51026 · Tools Expense	1,545.76	121.49
51032 · Fuel - Vehicle & Equipment	7,228.78	5,852.29
51081 · Environmental Fees	1,410.60	1,380.59
51082 · Testing & Lab Fees	5,014.00	4,505.00
52021 · Equipment Rental	911.82	562.70
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	1,167.54	9,950.59
52114 · Computer Maintenance	4,197.03	3,316.87
52116 · Equipment Maintenance	10,720.73	336.42
52118 · Vehicle Maintenance	8,284.94	3,241.08
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>24,370.24</b>	<b>16,844.96</b>
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	39,372.98	32,052.00
<b>Total 60010 · Wages - Administrative</b>	<b>39,372.98</b>	<b>32,052.00</b>
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	53,254.63	48,500.90
60022 · Wages - Operations-Other Staff	92,348.68	98,867.53
<b>Total 60020 · Wages - Operations</b>	<b>145,603.31</b>	<b>147,368.43</b>
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	14,308.64	14,954.86
60102 · Payroll Tax Expense - State	1,482.20	2,054.52
<b>Total 60100 · Payroll Tax Expenses</b>	<b>15,790.84</b>	<b>17,009.38</b>
60140 · Employee Mileage Reimbursement	0.00	292.33

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Accrual Basis

## Frazier Park Public Utility District Profit & Loss YTD Comparison July 2018 through February 2019

	Jul '18 - Feb 19	Jul '17 - Feb 18
<b>60150 · Payroll Processing Fees</b>		
60151 · Payroll Check Processing	2,451.28	2,083.16
60152 · Payroll Clock & Software	914.00	956.00
60153 · ADP Retirement Plan Admin Fees	1,030.00	1,470.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>4,395.28</b>	<b>4,509.16</b>
<b>60200 · Employee Benefits</b>		
60201 · Dental Insurance	4,646.88	5,736.27
60202 · Medical Insurance	77,892.66	95,289.92
60203 · Vision Insurance	1,116.48	1,465.38
60204 · Workers Comp Insurance	11,087.13	8,431.93
<b>Total 60200 · Employee Benefits</b>	<b>94,743.15</b>	<b>110,923.50</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>299,905.56</b>	<b>312,154.80</b>
<b>61007 · Bad Debt Expense</b>	<b>0.00</b>	<b>2,579.55</b>
<b>61010 · Bank Fees</b>	<b>951.36</b>	<b>145.07</b>
<b>61014 · Directors' Fees</b>	<b>4,800.00</b>	<b>6,000.00</b>
<b>61015 · Dues</b>	<b>6,091.00</b>	<b>6,321.61</b>
<b>62020 · Education &amp; Training</b>	<b>1,445.00</b>	<b>1,916.50</b>
<b>63560 · Insurance</b>		
63562 · Equipment & Liability Insurance	15,867.87	14,569.13
63563 · Director's Bond Policy	0.00	700.00
63560 · Insurance - Other	4,000.00	0.00
<b>Total 63560 · Insurance</b>	<b>19,867.87</b>	<b>15,269.13</b>
<b>63640 · Interest Expense</b>		
63641 · Interest Exp - USDA 12/07/05-03	7,012.50	7,115.62
63642 · Interest Exp - USDA 12/07/05-04	18,062.50	18,381.25
63643 · Interest Exp - USDA 05/19/11-06	24,543.75	25,003.12
<b>Total 63640 · Interest Expense</b>	<b>49,618.75</b>	<b>50,499.99</b>
<b>63700 · License, Fees, &amp; Permits</b>	<b>3,858.01</b>	<b>8,013.41</b>
<b>64100 · Meetings Expenses</b>	<b>85.60</b>	<b>50.02</b>
<b>64110 · Merchant Credit Card Fees</b>	<b>4,110.67</b>	<b>3,224.06</b>
<b>64710 · Office Expense</b>	<b>6,478.46</b>	<b>6,436.61</b>
<b>64715 · Office Supplies</b>	<b>4,889.06</b>	<b>4,777.81</b>
<b>65005 · Postage/FedEx</b>	<b>5,760.83</b>	<b>5,403.96</b>
<b>65008 · Printing</b>	<b>1,451.35</b>	<b>25.74</b>
<b>65010 · Professional Services</b>		
65011 · Auditor	16,500.00	15,435.00
65015 · Bookkeeper/Accountant	8,025.00	8,028.00
65019 · Legal Fees	1,309.50	3,733.40
<b>Total 65010 · Professional Services</b>	<b>25,834.50</b>	<b>27,196.40</b>
<b>65020 · Property Taxes</b>	<b>86.36</b>	<b>77.58</b>
<b>65025 · Publications</b>	<b>0.00</b>	<b>118.00</b>
<b>66000 · Security Monitoring Expense</b>	<b>720.00</b>	<b>720.00</b>
<b>66010 · Telephone</b>		
66011 · Answering Service	1,508.40	1,552.58
66015 · Cell Phones	2,368.32	1,606.90
66016 · iPad Internet Service	49.04	0.00
66018 · Internet - Office Computers	541.70	526.55
66019 · Office Landline	2,307.44	1,371.36
<b>Total 66010 · Telephone</b>	<b>6,774.90</b>	<b>5,057.39</b>



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Accrual Basis

**Frazier Park Public Utility District  
Profit & Loss YTD Comparison  
July 2018 through February 2019**

	<u>Jul '18 - Feb 19</u>	<u>Jul '17 - Feb 18</u>
<b>66170 · Travel</b>		
66171 · Travel - Lodging	771.95	945.96
66172 · Travel - Mileage	110.63	467.05
66173 · Travel - Meals	70.48	12.07
66175 · Travel - Car Rental	-287.11	0.00
66177 · Travel - Taxi, Shuttle, etc.	85.12	0.00
<b>Total 66170 · Travel</b>	<u>751.07</u>	<u>1,425.08</u>
<b>66510 · Utilities</b>		
66511 · Electricity - Offices	1,794.47	2,243.14
66515 · Gas	131.17	326.39
66517 · Trash	661.18	528.64
66510 · Utilities - Other	290.94	0.00
<b>Total 66510 · Utilities</b>	<u>2,877.76</u>	<u>3,098.17</u>
<b>Total Expense</b>	<u>564,145.58</u>	<u>572,264.34</u>
<b>Net Ordinary Income</b>	<u>354,822.28</u>	<u>284,668.87</u>
<b>Other Income/Expense</b>		
Other Income		
89999 · Prior Year Adjustments	0.00	443.64
<b>Total Other Income</b>	<u>0.00</u>	<u>443.64</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>443.64</u>
<b>Net Income</b>	<u><u>354,822.28</u></u>	<u><u>285,112.51</u></u>

**Frazier Park Public Utility District**  
**Profit & Loss**  
**February 2019**

	Feb 19
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
42600 · Kern County	
42620 · Taxes KC Fund	643.08
42622 · Standby Assessment KC Fund	226.86
<b>Total 42600 · Kern County</b>	<b>869.94</b>
44012 · Interest Reserve Funds	26.43
45000 · Property Lease/Rental Income	1,995.70
<b>Total Income</b>	<b>2,892.07</b>
<b>Expense</b>	
51022 · Operations-Pump Power Electrica	3,625.46
51025 · Distribution System Maintenance	2,746.31
51026 · Tools Expense	34.99
51032 · Fuel - Vehicle & Equipment	482.23
51081 · Environmental Fees	393.12
51082 · Testing & Lab Fees	116.00
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	111.49
52114 · Computer Maintenance	712.59
52118 · Vehicle Maintenance	2,158.34
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>2,982.42</b>
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	4,653.43
<b>Total 60010 · Wages - Administrative</b>	<b>4,653.43</b>
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	5,578.68
60022 · Wages - Operations-Other Staff	10,677.36
<b>Total 60020 · Wages - Operations</b>	<b>16,256.04</b>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,682.00
60102 · Payroll Tax Expense - State	508.37
<b>Total 60100 · Payroll Tax Expenses</b>	<b>2,190.37</b>
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	676.68
<b>Total 60150 · Payroll Processing Fees</b>	<b>676.68</b>
60200 · Employee Benefits	
60201 · Dental Insurance	580.86
60202 · Medical Insurance	9,367.32
60203 · Vision Insurance	139.56
60204 · Workers Comp Insurance	1,160.50
<b>Total 60200 · Employee Benefits</b>	<b>11,248.24</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>35,024.76</b>
61010 · Bank Fees	90.00
61014 · Directors' Fees	500.00
62020 · Education & Training	398.00
63560 · Insurance	4,000.00
64110 · Merchant Credit Card Fees	594.45
64710 · Office Expense	384.79
64715 · Office Supplies	356.36
65005 · Postage/FedEx	341.10

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Accrual Basis

**Frazier Park Public Utility District**  
**Profit & Loss**  
February 2019

	Feb 19
<b>65010 · Professional Services</b>	
65015 · Bookkeeper/Accountant	1,000.00
65019 · Legal Fees	680.00
<b>Total 65010 · Professional Services</b>	<b>1,680.00</b>
<b>66010 · Telephone</b>	
66011 · Answering Service	168.72
66015 · Cell Phones	198.41
66016 · iPad Internet Service	49.04
66018 · Internet - Office Computers	72.90
66019 · Office Landline	292.54
<b>Total 66010 · Telephone</b>	<b>781.61</b>
<b>66510 · Utilities</b>	
66511 · Electricity - Offices	197.66
<b>Total 66510 · Utilities</b>	<b>197.66</b>
<b>Total Expense</b>	<b>54,729.26</b>
<b>Net Ordinary Income</b>	<b>-51,837.19</b>
<b>Net Income</b>	<b>-51,837.19</b>

