

**Frazier Park Public Utility District**  
**Balance Sheet**  
 As of June 30, 2020

	Jun 30, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Cash & Cash Equivalents	
10001 · Revenue/Operating Fund (1961)	252,727.88
10002 · Gen Fd Pre-USDA Loan 1 (1215)	219,722.47
10003 · Contingency Fund (326)	285,919.54
10004 · Capital Replacmnt Reserve (383)	70,026.87
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)	71,830.08
10121 · USDA Reserve - Loan 2 (872)	69,268.87
10130 · UDSA Replacement Fund (917)	106,743.70
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00
<b>Total 10000 · Cash &amp; Cash Equivalents</b>	1,926,539.45
<b>Total Checking/Savings</b>	1,926,539.45
<b>Accounts Receivable</b>	
12000 · A/C Receivable - Leases, etc.	1,952.57
<b>Total Accounts Receivable</b>	1,952.57
<b>Other Current Assets</b>	
12001 · A/C Receivable - Water Services	123,140.50
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	1,000.07
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>	179,452.95
<b>Total Current Assets</b>	2,107,944.97
<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>	8,925,177.68

Frazier Park Public Utility District

Balance Sheet

As of June 30, 2020

	Jun 30, 20
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	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>
14200 · Office Equipment	7,097.32
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	-4,713,743.46
<b>Total Fixed Assets</b>	<b>4,758,468.65</b>
Other Assets	
14033 · Generator	8,120.61
<b>Total Other Assets</b>	<b>8,120.61</b>
<b>TOTAL ASSETS</b>	<b>6,874,534.23</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	23,516.07
<b>Total Accounts Payable</b>	<b>23,516.07</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)	616.14
20014 · California Bank & Tr (TM-7305)	19.74
20020 · Voyager US Bank (0016-0024)	93.42
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
<b>Total Credit Cards</b>	<b>729.30</b>

Frazier Park Public Utility District  
**Balance Sheet**  
As of June 30, 2020

	Jun 30, 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>45,845.42</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>3,013,147.07</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	376,146.55
<b>Total Equity</b>	<b>3,861,387.16</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,874,534.23</b>

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

Ordinary Income/Expense	Jul '19 - Jun 20	Budget	\$ Over Budget
<b>Income</b>			
40001 · Water Sales - Residential	1,180,491.93	1,120,000.00	60,491.93
40002 · Water Sales - Business	128,300.42	126,000.00	2,300.42
40004 · Water Sales - Bulk	70.00	0.00	70.00
40010 · Late Fees	16,198.05	23,000.00	-6,801.95
40011 · Re-Connection Fees	6,330.00	9,000.00	-2,670.00
40012 · Credit Card Fees Income	5,457.64	6,800.00	-1,342.36
40013 · New Connection Fees	0.00	1,400.00	-1,400.00
40014 · Administrative Fee Income	15,687.74	24,000.00	-8,312.26
42600 · Kern County			
42620 · Taxes KC Fund	52,556.17	51,000.00	1,556.17
42622 · Standby Assessment KC Fund	6,982.28	7,400.00	-417.72
42623 · Delinquent Assessments KC	2,188.83	2,800.00	-611.17
<b>Total 42600 · Kern County</b>	<b>61,727.28</b>	<b>61,200.00</b>	<b>527.28</b>
43000 · CBT-CC Cash Back Savings	500.00	500.00	0.00
44012 · Interest Reserve Funds	363.56	375.00	-11.44
45000 · Property Lease/Rental Income	24,469.41	24,000.00	469.41
<b>Total Income</b>	<b>1,448,297.03</b>	<b>1,396,275.00</b>	<b>52,022.03</b>
<b>Expense</b>			
50003 · FPPUD/LOW Planning Grant	7,299.96	0.00	7,299.96
51022 · Operations-Pump Power Electrica	49,557.89	55,000.00	-5,442.11
51023 · Uniforms-Mats-Towels Expense	4,165.87	3,500.00	665.87
51025 · Distribution System Maintenance	211,084.96	225,000.00	-13,915.04
51026 · Tools Expense	2,946.27	1,000.00	1,946.27
51032 · Fuel - Vehicle & Equipment	9,977.55	11,000.00	-1,022.45
51081 · Environmental Fees	927.76	2,000.00	-1,072.24
51082 · Testing & Lab Fees	9,706.75	9,000.00	706.75
52021 · Equipment Rental	1,680.78	2,500.00	-819.22
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	18,900.70	30,000.00	-11,099.30
52114 · Computer Maintenance	8,653.03	5,500.00	3,153.03
52116 · Equipment Maintenance	19,304.64	8,000.00	11,304.64
52118 · Vehicle Maintenance	2,225.94	5,000.00	-2,774.06
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>49,084.31</b>	<b>48,500.00</b>	<b>584.31</b>
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	80,964.98	70,000.00	10,964.98
<b>Total 60010 · Wages - Administrative</b>	<b>80,964.98</b>	<b>70,000.00</b>	<b>10,964.98</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	84,538.25	78,000.00	6,538.25
60022 · Wages - Operations-Other Staff	136,731.89	155,000.00	-18,268.11
<b>Total 60020 · Wages - Operations</b>	<b>221,270.14</b>	<b>233,000.00</b>	<b>-11,729.86</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	23,050.39	24,500.00	-1,449.61
60102 · Payroll Tax Expense - State	1,939.29	3,500.00	-1,560.71
<b>Total 60100 · Payroll Tax Expenses</b>	<b>24,989.68</b>	<b>28,000.00</b>	<b>-3,010.32</b>
60140 · Employee Mileage Reimbursement	0.00	600.00	-600.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	2,045.68	4,700.00	-2,654.32
60152 · Payroll Clock & Software	1,490.05	1,440.00	50.05
60153 · ADP Retirement Plan Admin Fees	2,520.00	2,520.00	0.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>6,055.73</b>	<b>8,660.00</b>	<b>-2,604.27</b>
60160 · Employee Hiring Expenses	1,823.96	500.00	1,323.96

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

	Jul '19 - Jun 20	Budget	\$ Over Budget
<b>60200 · Employee Benefits</b>			
60201 · Dental Insurance	6,923.97	9,200.00	-2,276.03
60202 · Medical Insurance	116,088.11	147,000.00	-30,911.89
60203 · Vision Insurance	1,604.94	2,000.00	-395.06
60204 · Workers Comp Insurance	14,106.13	18,000.00	-3,893.87
<b>Total 60200 · Employee Benefits</b>	<b>140,693.14</b>	<b>176,200.00</b>	<b>-35,506.86</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>475,797.63</b>	<b>516,960.00</b>	<b>-41,162.37</b>
<b>61005 · Advertising</b>	595.24	300.00	295.24
<b>61007 · Bad Debt Expense</b>	1,810.36	0.00	1,810.36
<b>61010 · Bank Fees</b>	262.91	300.00	-37.09
<b>61014 · Directors' Fees</b>	8,566.66	8,000.00	566.66
<b>61015 · Dues</b>	10,676.73	10,000.00	676.73
<b>62020 · Education &amp; Training</b>	2,872.00	4,000.00	-1,128.00
<b>63560 · Insurance</b>			
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>
<b>63640 · Interest Expense</b>			
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>
<b>63700 · License, Fees, &amp; Permits</b>	4,016.69	9,000.00	-4,983.31
<b>64100 · Meetings Expenses</b>	796.41	200.00	596.41
<b>64110 · Merchant Credit Card Fees</b>	6,443.83	6,800.00	-356.17
<b>64710 · Office Expense</b>	12,862.95	8,600.00	4,262.95
<b>64715 · Office Supplies</b>	6,625.15	8,000.00	-1,374.85
<b>65005 · Postage/FedEx</b>	7,323.25	7,500.00	-176.75
<b>65008 · Printing</b>	86.30	750.00	-663.70
<b>65010 · Professional Services</b>			
65011 · Auditor	16,480.00	25,000.00	-8,520.00
65015 · Bookkeeper/Accountant	12,025.00	12,025.00	0.00
65019 · Legal Fees	18,010.64	2,500.00	15,510.64
<b>Total 65010 · Professional Services</b>	<b>46,515.64</b>	<b>39,525.00</b>	<b>6,990.64</b>
<b>65020 · Property Taxes</b>	87.74	80.00	7.74
<b>65025 · Publications</b>	0.00	100.00	-100.00
<b>66000 · Security Monitoring Expense</b>	1,440.00	1,000.00	440.00
<b>66010 · Telephone</b>			
66011 · Answering Service	1,793.93	2,500.00	-706.07
66015 · Cell Phones	2,077.97	3,000.00	-922.03
66016 · iPad Internet Service	512.48	600.00	-87.52
66018 · Internet - Office Computers	653.40	800.00	-146.60
66019 · Office Landline	2,597.29	3,400.00	-802.71
<b>Total 66010 · Telephone</b>	<b>7,635.07</b>	<b>10,300.00</b>	<b>-2,664.93</b>
<b>66170 · Travel</b>			
66171 · Travel - Lodging	850.72	1,500.00	-649.28
66172 · Travel - Mileage	147.20	150.00	-2.80
66173 · Travel - Meals	332.73	250.00	82.73
66174 · Travel - Airlines	0.00	300.00	-300.00
66175 · Travel - Car Rental	0.00	300.00	-300.00
66176 · Travel - Parking	30.00	50.00	-20.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	100.00	-100.00
<b>Total 66170 · Travel</b>	<b>1,360.65</b>	<b>2,650.00</b>	<b>-1,289.35</b>

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

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	Jul '19 - Jun 20	Budget	\$ Over Budget
<b>66510 · Utilities</b>			
66511 · Electricity - Offices	2,597.54	2,750.00	-152.46
66515 · Gas	686.42	800.00	-113.58
66517 · Trash	1,191.34	1,000.00	191.34
<b>Total 66510 · Utilities</b>	<b>4,495.28</b>	<b>4,550.00</b>	<b>-54.72</b>
<b>Total Expense</b>	<b>1,072,444.48</b>	<b>1,117,490.00</b>	<b>-45,045.52</b>
<b>Net Ordinary Income</b>	<b>375,852.55</b>	<b>278,785.00</b>	<b>97,067.55</b>
<b>Net Income</b>	<b>376,146.55</b>	<b>278,785.00</b>	<b>97,361.55</b>

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

	Jul '19 - Jun 20	Jul '18 - Jun 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40001 · Water Sales - Residential	1,180,491.93	1,128,780.49
40002 · Water Sales - Business	128,300.42	125,915.33
40004 · Water Sales - Bulk	70.00	0.00
40010 · Late Fees	16,198.05	23,123.09
40011 · Re-Connection Fees	6,330.00	8,700.00
40012 · Credit Card Fees Income	5,457.64	9,189.71
40013 · New Connection Fees	0.00	200.00
40014 · Administrative Fee Income	15,687.74	24,109.35
42600 · Kern County		
42620 · Taxes KC Fund	52,556.17	50,601.61
42622 · Standby Assessment KC Fund	6,982.28	5,019.09
42623 · Delinquent Assessments KC	2,188.83	3,170.70
<b>Total 42600 · Kern County</b>	<b>61,727.28</b>	<b>58,791.40</b>
43000 · CBT-CC Cash Back Savings	500.00	500.00
44012 · Interest Reserve Funds	363.56	400.01
45000 · Property Lease/Rental Income	24,469.41	23,791.67
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	8,701.00	6,200.00
<b>Total 48000 · Grant Income</b>	<b>8,701.00</b>	<b>6,200.00</b>
<b>Total Income</b>	<b>1,448,297.03</b>	<b>1,409,701.05</b>
<b>Expense</b>		
50000 · Prop 218 Expenses	100.00	0.00
50003 · FPPUD/LOW Planning Grant	7,299.96	-5,700.00
51022 · Operations-Pump Power Electrica	49,557.89	49,196.55
51023 · Uniforms-Mats-Towels Expense	4,165.87	1,201.62
51025 · Distribution System Maintenance	211,084.96	110,943.31
51026 · Tools Expense	2,946.27	1,768.55
51032 · Fuel - Vehicle & Equipment	9,977.55	10,468.82
51081 · Environmental Fees	927.76	1,803.72
51082 · Testing & Lab Fees	9,706.75	8,367.00
52021 · Equipment Rental	1,680.78	911.82
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	18,900.70	10,926.09
52114 · Computer Maintenance	8,653.03	5,763.82
52116 · Equipment Maintenance	19,304.64	15,059.24
52118 · Vehicle Maintenance	2,225.94	5,412.93
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>49,084.31</b>	<b>37,162.08</b>
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60011 · Wages - Admin-Managerial	0.00	1,819.00
60012 · Wages - Admin-Other Staff	80,964.98	59,684.25
<b>Total 60010 · Wages - Administrative</b>	<b>80,964.98</b>	<b>61,503.25</b>
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	84,538.25	75,569.35
60022 · Wages - Operations-Other Staff	136,731.89	133,959.57
<b>Total 60020 · Wages - Operations</b>	<b>221,270.14</b>	<b>209,528.92</b>
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	23,050.39	20,920.46
60102 · Payroll Tax Expense - State	1,939.29	1,619.37
<b>Total 60100 · Payroll Tax Expenses</b>	<b>24,989.68</b>	<b>22,539.83</b>
60140 · Employee Mileage Reimbursement	0.00	511.29
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	2,045.68	3,102.88
60152 · Payroll Clock & Software	1,490.05	1,395.89

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

	Jul '19 - Jun 20	Jul '18 - Jun 19
60153 · ADP Retirement Plan Admin Fees	2,520.00	2,282.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>6,055.73</b>	<b>6,780.77</b>
60160 · Employee Hiring Expenses	1,823.96	297.00
60200 · Employee Benefits		
60201 · Dental Insurance	6,923.97	6,822.93
60202 · Medical Insurance	116,088.11	113,099.43
60203 · Vision Insurance	1,604.94	1,651.46
60204 · Workers Comp Insurance	14,106.13	15,729.13
60205 · Employee Medical Expenses	1,594.99	0.00
60206 · CalPERS Social Security Admin	375.00	0.00
<b>Total 60200 · Employee Benefits</b>	<b>140,693.14</b>	<b>137,302.95</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>475,797.63</b>	<b>438,464.01</b>
61005 · Advertising	595.24	445.50
61007 · Bad Debt Expense	1,810.36	5,213.00
61010 · Bank Fees	262.91	909.36
61014 · Directors' Fees	8,566.66	8,100.00
61015 · Dues	10,676.73	9,088.63
62020 · Education & Training	2,872.00	820.00
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	48,242.00
<b>Total 63640 · Interest Expense</b>	<b>96,541.24</b>	<b>97,970.12</b>
63700 · License, Fees, & Permits	4,016.69	8,409.50
64100 · Meetings Expenses	796.41	176.19
64110 · Merchant Credit Card Fees	6,443.83	6,654.52
64710 · Office Expense	12,862.95	8,387.67
64715 · Office Supplies	6,625.15	8,068.81
65005 · Postage/FedEx	7,323.25	8,829.22
65008 · Printing	86.30	1,451.35
65010 · Professional Services		
65011 · Auditor	16,480.00	19,800.00
65015 · Bookkeeper/Accountant	12,025.00	12,025.00
65019 · Legal Fees	18,010.64	1,712.50
<b>Total 65010 · Professional Services</b>	<b>46,515.64</b>	<b>33,537.50</b>
65020 · Property Taxes	87.74	86.36
65025 · Publications	0.00	30.00
66000 · Security Monitoring Expense	1,440.00	960.00
66010 · Telephone		
66011 · Answering Service	1,793.93	2,088.52
66015 · Cell Phones	2,077.97	2,512.27
66016 · iPad Internet Service	512.48	893.39
66018 · Internet - Office Computers	653.40	762.99
66019 · Office Landline	2,597.29	2,983.36
<b>Total 66010 · Telephone</b>	<b>7,635.07</b>	<b>9,240.53</b>
66170 · Travel		
66171 · Travel - Lodging	850.72	1,407.56
66172 · Travel - Mileage	147.20	110.63
66173 · Travel - Meals	332.73	89.72
66175 · Travel - Car Rental	0.00	-197.11



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

	Jul '19 - Jun 20	Jul '18 - Jun 19
66176 · Travel - Parking	30.00	18.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	85.12
<b>Total 66170 · Travel</b>	<b>1,360.65</b>	<b>1,513.92</b>
66510 · Utilities		
66511 · Electricity - Offices	2,597.54	2,474.86
66515 · Gas	686.42	793.61
66517 · Trash	1,191.34	990.94
66510 · Utilities - Other	19.98	0.00
<b>Total 66510 · Utilities</b>	<b>4,495.28</b>	<b>4,259.41</b>
<b>Total Expense</b>	<b>1,072,444.48</b>	<b>888,606.94</b>
<b>Net Ordinary Income</b>	<b>375,852.55</b>	<b>521,094.11</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>
Other Expense		
90000 · Depreciation Expense	0.00	346,633.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>346,633.00</b>
<b>Net Other Income</b>	<b>294.00</b>	<b>-346,633.00</b>
<b>Net Income</b>	<b>376,146.55</b>	<b>174,461.11</b>

Frazier Park Public Utility District

Profit & Loss - 2019

June 2020

	Jun 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	99,359.91
40002 · Water Sales - Business	9,123.95
40004 · Water Sales - Bulk	70.00
40011 · Re-Connection Fees	430.00
40014 · Administrative Fee Income	669.00
42600 · Kern County	
42620 · Taxes KC Fund	1,349.45
42622 · Standby Assessment KC Fund	1,546.54
42623 · Delinquent Assessments KC	215.14
<b>Total 42600 · Kern County</b>	<b>3,111.13</b>
43000 · CBT-CC Cash Back Savings	500.00
44012 · Interest Reserve Funds	16.53
45000 · Property Lease/Rental Income	2,052.57
<b>Total Income</b>	<b>115,333.09</b>
<b>Expense</b>	
50000 · Prop 218 Expenses	100.00
50003 · FPPUD/LOW Planning Grant	466.66
51022 · Operations-Pump Power Electrica	4,211.91
51025 · Distribution System Maintenance	2,070.58
51032 · Fuel - Vehicle & Equipment	483.87
51082 · Testing & Lab Fees	494.00
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	16,701.00
52114 · Computer Maintenance	2,799.58
52116 · Equipment Maintenance	665.51
52118 · Vehicle Maintenance	49.72
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>20,215.81</b>
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	6,072.38
<b>Total 60010 · Wages - Administrative</b>	<b>6,072.38</b>
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	5,690.26
60022 · Wages - Operations-Other Staff	4,805.64
<b>Total 60020 · Wages - Operations</b>	<b>10,495.90</b>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,268.67
60102 · Payroll Tax Expense - State	42.29
<b>Total 60100 · Payroll Tax Expenses</b>	<b>1,310.96</b>
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	362.27
60152 · Payroll Clock & Software	112.76
60153 · ADP Retirement Plan Admin Fees	210.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>685.03</b>

## Frazier Park Public Utility District

## Profit &amp; Loss - 2019

07/07/20

June 2020

Accrual Basis

	Jun 20
60200 · Employee Benefits	
60201 · Dental Insurance	624.84
60202 · Medical Insurance	10,284.49
60203 · Vision Insurance	139.56
60204 · Workers Comp Insurance	1,112.75
60205 · Employee Medical Expenses	748.26
<b>Total 60200 · Employee Benefits</b>	<b>12,909.90</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>31,474.17</b>
61010 · Bank Fees	97.30
61014 · Directors' Fees	433.34
61015 · Dues	816.00
62020 · Education & Training	105.00
63700 · License, Fees, & Permits	404.00
64100 · Meetings Expenses	26.98
64110 · Merchant Credit Card Fees	582.06
64710 · Office Expense	310.38
64715 · Office Supplies	353.68
65005 · Postage/FedEx	529.20
65010 · Professional Services	
65015 · Bookkeeper/Accountant	2,000.00
65019 · Legal Fees	297.00
<b>Total 65010 · Professional Services</b>	<b>2,297.00</b>
66000 · Security Monitoring Expense	30.00
66010 · Telephone	
66011 · Answering Service	250.39
66015 · Cell Phones	69.85
66016 · iPad Internet Service	54.56
<b>Total 66010 · Telephone</b>	<b>374.80</b>
66170 · Travel	
66173 · Travel - Meals	33.65
<b>Total 66170 · Travel</b>	<b>33.65</b>
66510 · Utilities	
66511 · Electricity - Offices	182.29
66517 · Trash	132.54
66510 · Utilities - Other	19.98
<b>Total 66510 · Utilities</b>	<b>334.81</b>
<b>Total Expense</b>	<b>66,245.20</b>
<b>Net Ordinary Income</b>	<b>49,087.89</b>
<b>Net Income</b>	<b>49,087.89</b>