

Frazier Park Public Utility District  
**Profit & Loss - FY Comparison**

July 2022 through June 2023

	Jul - Sep 22	Oct - Dec 22	Jan - Mar 23	Apr - Jun 23	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
40001 · Water Sales - Residential	308,902.39	299,619.46	296,411.86	328,380.33	1,233,314.04
40002 · Water Sales - Business	38,759.72	30,780.08	26,533.17	31,599.74	127,672.71
40010 · Late Fees	6,825.17	7,368.07	6,587.43	6,548.44	27,329.11
40011 · Re-Connection Fees	920.00	430.00	326.10	534.80	2,210.90
40012 · Credit Card Fees Income	528.00	508.50	550.50	3,205.61	4,792.61
40014 · Administrative Fee Income	3,694.00	4,390.00	5,399.53	5,618.11	19,101.64
40016 · Returned Check Fee	295.00	35.00	38.00	0.00	368.00
42600 · Kern County					
42620 · Taxes KC Fund	500.87	14,036.92	25,698.61	25,365.72	65,602.12
42622 · Standby Assessment KC Fund	465.38	1,015.10	2,729.18	2,863.61	7,073.27
42623 · Delinquent Assessments KC	0.00	3,000.82	964.02	2,360.93	6,325.77
<b>Total 42600 · Kern County</b>	<b>966.25</b>	<b>18,052.84</b>	<b>29,391.81</b>	<b>30,590.26</b>	<b>79,001.16</b>
43000 · CBT-CC Cash Back Savings	0.00	0.00	500.00	0.00	500.00
44012 · Interest Reserve Funds	186.76	217.60	203.96	925.72	1,534.04
45000 · Property Lease/Rental Income	6,414.47	6,648.77	6,700.89	6,600.89	26,365.02
<b>Total Income</b>	<b>367,491.76</b>	<b>368,050.32</b>	<b>372,643.25</b>	<b>414,003.90</b>	<b>1,522,189.23</b>
<b>Gross Profit</b>	<b>367,491.76</b>	<b>368,050.32</b>	<b>372,643.25</b>	<b>414,003.90</b>	<b>1,522,189.23</b>
<b>Expense</b>					
64721 · Customer-Emergency Services	0.00	168.16	0.00	0.00	168.16
61005 · Advertising	158.40	0.00	211.20	841.50	1,211.10
61010 · Bank Fees - (check for reimb)	224.03	105.00	132.00	85.00	546.03
64720 · Covid - PPE, etc.	0.00	144.73	0.00	0.00	144.73
65013 · Digital/Electronic/Computer Exp					
65012 · Accounting Program Service	0.00	0.00	0.00	2,529.00	2,529.00
65014 · Web Site/Computer Services	931.83	1,181.85	882.84	850.60	3,847.12
<b>Total 65013 · Digital/Electronic/Computer Exp</b>	<b>931.83</b>	<b>1,181.85</b>	<b>882.84</b>	<b>3,379.60</b>	<b>6,376.12</b>
61012 · Director's Fees all					
61014 · Directors' Fees - Meetings	2,700.00	2,700.00	3,000.00	4,499.32	12,899.32
61013 · Directors Fees - ADHOCs	3,583.24	3,791.85	908.29	683.30	8,966.68
<b>Total 61012 · Director's Fees all</b>	<b>6,283.24</b>	<b>6,491.85</b>	<b>3,908.29</b>	<b>5,182.62</b>	<b>21,866.00</b>
51025 · Distribution System Maintenance	65,534.55	30,568.20	29,851.07	43,729.42	169,683.24
61015 · Dues	638.17	12,171.00	0.00	106.00	12,915.17
62020 · Education & Training	234.10	495.00	835.00	340.00	1,904.10
51081 · Environmental Fees	184.00	0.00	0.00	0.00	184.00
52021 · Equipment Rental	6,312.00	0.00	1,852.70	0.00	8,164.70
62080 · Field Support	79.72	152.21	783.23	173.76	1,188.92
51031 · Fuel					
51032 · Fuel - Gas	1,785.70	1,840.81	1,548.84	2,538.68	7,714.03
51033 · Fuel - Diesel	1,706.72	2,847.15	1,285.00	531.52	6,370.39
<b>Total 51031 · Fuel</b>	<b>3,492.42</b>	<b>4,687.96</b>	<b>2,833.84</b>	<b>3,070.20</b>	<b>14,084.42</b>
63560 · Insurance					
63561 · Property Insurance	7,835.00	0.00	0.00	0.00	7,835.00
63562 · Equipment & Liability Insurance	651.73	16,072.47	34.47	34.47	16,793.14
63563 · Director's Bond Policy	0.00	0.00	3,200.00	175.00	3,375.00
<b>Total 63560 · Insurance</b>	<b>8,486.73</b>	<b>16,072.47</b>	<b>3,234.47</b>	<b>209.47</b>	<b>28,003.14</b>
63640 · Interest Expense					
63641 · Interest Exp - USDA 12/07/05-03	0.00	6,600.00	0.00	0.00	6,600.00
63642 · Interest Exp - USDA 12/07/05-04	0.00	16,575.00	0.00	0.00	16,575.00
63643 · Interest Exp - USDA 05/19/11-06	0.00	22,575.00	0.00	0.00	22,575.00
<b>Total 63640 · Interest Expense</b>	<b>0.00</b>	<b>45,750.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,750.00</b>

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63700 · License, Fees, & Permits	3,205.00	6,386.07	963.58	5,107.00	15,661.65
52110 · Maintenance & Repairs					
52111 · Building/Facility Maintenance	3,663.75	1,783.59	333.83	1,123.56	6,904.73
52114 · Computer Maintenance	1,035.00	55.00	460.00	210.99	1,760.99
52116 · Equipment Maintenance	4,885.00	12,798.20	10,212.62	1,963.59	29,859.41
52118 · Vehicle Maintenance	785.30	850.25	1,013.48	1,898.48	4,547.51
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>10,369.05</b>	<b>15,487.04</b>	<b>12,019.93</b>	<b>5,196.62</b>	<b>43,072.64</b>
64100 · Meetings/Support Expenses	164.97	414.97	165.97	167.97	913.88
64110 · Merchant Credit Card Fees	4,254.29	5,454.76	4,831.08	4,710.77	19,250.90
65022 · Property Taxes	91.09	0.00	0.00	0.00	91.09
64710 · Office Expense	2,730.06	4,041.50	2,353.10	1,741.44	10,866.10
64715 · Office Supplies	2,581.62	1,267.04	1,333.76	1,235.50	6,417.92
65005 · Postage/FedEx/Box Rent	2,872.19	4,315.86	2,572.28	3,561.40	13,321.73
65008 · Printing	3,021.12	1,677.56	0.00	0.00	4,698.68
65010 · Professional & Contract Service					
65011 · Accountant/Auditor	1,000.00	0.00	11,550.00	0.00	12,550.00
65015 · Bookkeeper	7,150.00	7,562.50	7,737.50	7,200.00	29,650.00
60513 · Engineering	48,912.14	20,118.67	5,712.55	434.00	75,177.36
65019 · Legal Fees	5,715.00	2,005.15	4,568.75	845.75	13,134.65
<b>Total 65010 · Professional &amp; Contract Service</b>	<b>62,777.14</b>	<b>29,686.32</b>	<b>29,568.80</b>	<b>8,479.75</b>	<b>130,512.01</b>
65025 · Publications	118.00	0.00	0.00	0.00	118.00
65080 · Safety	686.08	3,609.63	605.96	401.37	5,303.04
66000 · Security Monitoring Expense	270.00	270.00	240.00	300.00	1,080.00
51082 · Testing & Lab Fees	1,855.88	731.00	894.00	1,290.00	4,770.88
66010 · Telephone					
66011 · Answering Service	1,805.29	1,214.23	950.33	968.77	4,938.62
66015 · Cell Phones/Satellite Phones	561.28	167.58	335.78	337.89	1,402.53
66018 · Internet - Office Computers	128.40	256.80	919.69	700.74	2,005.63
66019 · Office Landline	2,041.08	1,229.00	497.16	563.55	4,330.79
<b>Total 66010 · Telephone</b>	<b>4,536.05</b>	<b>2,867.61</b>	<b>2,702.96</b>	<b>2,570.95</b>	<b>12,677.57</b>
51026 · Tools Maintenance & Expense	344.19	172.80	2,071.19	1,287.94	3,876.12
66170 · Travel					
66174 · Travel - Airlines	0.00	1,074.95	0.00	869.28	1,944.23
66175 · Travel - Car Rental	0.00	380.07	0.00	393.36	773.43
66171 · Travel - Lodging	0.00	306.36	286.26	1,579.54	2,172.16
66173 · Travel - Meals	0.00	0.00	0.00	370.00	370.00
66172 · Travel - Mileage	0.00	0.00	0.00	563.30	563.30
66176 · Travel - Parking	0.00	105.33	0.00	0.00	105.33
<b>Total 66170 · Travel</b>	<b>0.00</b>	<b>1,866.71</b>	<b>286.26</b>	<b>3,775.48</b>	<b>5,928.45</b>
51023 · Uniforms-Mats-Towels Expense	745.47	528.10	1,315.89	1,208.99	3,798.45
66510 · Utilities					
51022 · Operations-Pump Power Electrica	22,952.71	21,081.63	20,665.22	19,202.72	83,902.28
66511 · Electricity - Offices	1,288.04	907.54	918.88	789.78	3,904.24
66515 · Gas	71.95	337.92	752.96	131.40	1,294.23
66517 · Trash	118.50	181.50	181.50	240.70	722.20
<b>Total 66510 · Utilities</b>	<b>24,431.20</b>	<b>22,508.59</b>	<b>22,518.56</b>	<b>20,364.60</b>	<b>89,822.95</b>
60000 · Wages & Payroll Related Expense					
60010 · Wages - Administrative					
60012 · Wages - Admin-Other Staff	19,122.30	24,243.36	19,681.38	26,609.62	89,656.66
60023 · Misc Project Offset -Admin Exp	0.00	-105.50	0.00	0.00	-105.50
<b>Total 60010 · Wages - Administrative</b>	<b>19,122.30</b>	<b>24,137.86</b>	<b>19,681.38</b>	<b>26,609.62</b>	<b>89,551.16</b>
60020 · Wages - Operations					
60021 · Wages - Operations-Managerial	18,461.52	28,010.64	18,830.76	22,738.42	88,041.34

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60022 · Wages - Operations-Other Staff	40,186.93	46,751.53	43,338.51	57,106.22	187,383.19
<b>Total 60020 · Wages - Operations</b>	<b>58,648.45</b>	<b>74,762.17</b>	<b>62,169.27</b>	<b>79,844.64</b>	<b>275,424.53</b>
60100 · Payroll Tax Expenses					
60101 · Payroll Tax Expense - Federal	5,948.00	7,566.16	6,672.12	8,148.52	28,334.80
60102 · Payroll Tax Expense - State	116.36	92.17	1,100.56	136.73	1,445.82
<b>Total 60100 · Payroll Tax Expenses</b>	<b>6,064.36</b>	<b>7,658.33</b>	<b>7,772.68</b>	<b>8,285.25</b>	<b>29,780.62</b>
60150 · Payroll Processing Fees					
60151 · Payroll Check Processing	1,214.08	1,673.51	1,212.82	1,186.64	5,287.05
60152 · Payroll Clock & Software	461.64	343.57	340.92	341.67	1,487.80
60153 · ADP Retirement Plan Admin Fees	647.36	428.00	663.45	652.83	2,391.64
<b>Total 60150 · Payroll Processing Fees</b>	<b>2,323.08</b>	<b>2,445.08</b>	<b>2,217.19</b>	<b>2,181.14</b>	<b>9,166.49</b>
60160 · Employee Hiring Expenses	100.00	100.00	200.00	100.00	500.00
60200 · Employee Benefits					
60201 · Dental Insurance	1,564.29	1,564.29	1,564.29	1,973.43	6,666.30
60202 · Medical Insurance	25,212.42	24,371.98	22,691.10	27,537.74	99,813.24
60203 · Vision Insurance	348.90	348.90	348.90	395.42	1,442.12
60204 · Workers Comp Insurance	6,278.85	4,712.25	11,971.83	6,954.75	29,917.68
60205 · Employee Medical Expenses	0.00	358.97	0.00	0.00	358.97
60207 · ADP RS - Employer Match	0.00	1,681.88	1,222.93	1,601.01	4,505.82
<b>Total 60200 · Employee Benefits</b>	<b>33,404.46</b>	<b>33,038.27</b>	<b>37,799.05</b>	<b>38,462.35</b>	<b>142,704.13</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>119,662.65</b>	<b>142,141.71</b>	<b>129,839.57</b>	<b>155,483.00</b>	<b>547,126.93</b>
66599 · Transaction t/b Recategorized	0.00	13.77	7,640.60	35.57	7,689.94
<b>Total Expense</b>	<b>337,275.24</b>	<b>361,429.47</b>	<b>266,448.13</b>	<b>274,035.92</b>	<b>1,239,188.76</b>
<b>Net Ordinary Income</b>	<b>30,216.52</b>	<b>6,620.85</b>	<b>106,195.12</b>	<b>139,967.98</b>	<b>283,000.47</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
89200 · Special Dividends	0.00	0.00	1,233.25	0.00	1,233.25
89100 · Grant Income - Non Operating					
89101 · CA-Meter/Well Project	46,841.00	15,300.00	365,064.00	325,057.00	752,262.00
89102 · CA for FPPUD/LOW	5,494.00	26,293.00	14,908.00	37,548.00	84,243.00
89107 · CA-Water Hauling(No.1) 2023	0.00	0.00	0.00	195,497.38	195,497.38
<b>Total 89100 · Grant Income - Non Operating</b>	<b>52,335.00</b>	<b>41,593.00</b>	<b>379,972.00</b>	<b>558,102.38</b>	<b>1,032,002.38</b>
89400 · Misc Receipts	0.00	0.00	0.00	1,421.73	1,421.73
<b>Total Other Income</b>	<b>52,335.00</b>	<b>41,593.00</b>	<b>381,205.25</b>	<b>559,524.11</b>	<b>1,034,657.36</b>
<b>Other Expense</b>					
92000 · Voided Checks	0.00	0.00	0.00	0.00	0.00
91000 · Other non-operating expenses	0.00	197,113.13	0.00	0.00	197,113.13
91010 · Non-Operating Project Expenses					
91020 · FPPUD/LOW Planning Expense	0.00	605.50	0.00	0.00	605.50
<b>Total 91010 · Non-Operating Project Expenses</b>	<b>0.00</b>	<b>605.50</b>	<b>0.00</b>	<b>0.00</b>	<b>605.50</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>197,718.63</b>	<b>0.00</b>	<b>0.00</b>	<b>197,718.63</b>
<b>Net Other Income</b>	<b>52,335.00</b>	<b>-156,125.63</b>	<b>381,205.25</b>	<b>559,524.11</b>	<b>836,938.73</b>
<b>Net Income</b>	<b>82,551.52</b>	<b>-149,504.78</b>	<b>487,400.37</b>	<b>699,492.09</b>	<b>1,119,939.20</b>