

Frazier Park Public Utility District
Balance Sheet
 As of April 30, 2022

Apr 30, 22

ASSETS

Current Assets

Checking/Savings

10000 · Cash & Cash Equivalents

10001 · Revenue/Operating Fund (1961)	181,185.15
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	219,402.47
10003 · Capital Improvement SLA (326)	411,403.52
10004 · Distri Sys Emergency Res (383)	51,811.70
10005 · Capital Improvement Reser (895)	833,644.22
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	-8.00
10030 · Meter/Well Supply Proj (7644)	86.75
10035 · Pipeline Replace Proj (7651)	87.00
10100 · USDA Payment Fund (042)	81,168.79
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,803.22
10121 · USDA Reserve - Loan 2 (872)	83,786.48
10130 · USDA Replacement Fund (917)	138,085.37
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00

Total 10000 · Cash & Cash Equivalents 2,072,756.71

Total Checking/Savings 2,072,756.71

Accounts Receivable

12000 · A/C Receivable - Leases, etc. -6,806.20

Total Accounts Receivable -6,806.20

Other Current Assets

12001 · A/C Receivable - Water Services	97,602.65
12003 · Covid Pandemic Relief Fund	0.00
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	474.40
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	-148,696.37
12100 · Inventory Asset	0.00
12999 · Bad Debt Loss	-750.49
13000 · Inventory	25,000.24

Total Other Current Assets -25,569.57

Total Current Assets 2,040,380.94

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Fixed Assets

14001 · Buildings & Structures

14008 · Water Main Replacement	1,200.00
14015 · Pumping Plant	23,531.23
14016 · Transmission & Distribution	7,929,040.95
14018 · Construction in Progress	202,968.76
14019 · Other Physical Property	6,193.30
14020 · Office Building - 4020 Park Dr	109,932.61
14031 · Signage Project	51,842.90
14034 · Front Counter Enclosure	104.00
14050 · USDA Project	0.00
14001 · Buildings & Structures - Other	0.00

Total 14001 · Buildings & Structures 8,324,813.75

14017 · General Plant

14035 · Fire Proof File Cabinets 2	2,867.86
14017 · General Plant - Other	114,712.25

Total 14017 · General Plant 117,580.11

14000 · Land & Land Rights

14014 · Source of Supply

14012 · Corporate Yard Site	
14029 · Fence	12,100.00
14012 · Corporate Yard Site - Other	23,562.81

Total 14012 · Corporate Yard Site 35,662.81

14003 · Spring - Sam Young Site	0.00
14002 · Spring - Pine Cyn Site	0.00
14102 · Tank - Elm Site	0.00
14103 · Tank - Forestry Reservoir Site	0.00
14104 · Tank - Harrison Site	0.00
14105 · Tank - Magee Site	0.00
14106 · Tank - Parcel B Site	0.00
14107 · Tank - Pine Cyn #1 Site	0.00
14108 · Tank - Pine Cyn #2 Site	11,458.00
14109 · Tank - Sam Young Site	0.00
14007 · Tank - Wolfe Site	
14007a1 · 7character field	0.00
14007 · Tank - Wolfe Site - Other	0.00

Total 14007 · Tank - Wolfe Site 0.00

14010 · Well - #4 Site 4,805.10

14013 · Well - #5 Site 0.00

14011 · Well - #6 Site	
14011a · Well 6 - Building	2,464.34
14011 · Well - #6 Site - Other	0.00

Total 14011 · Well - #6 Site 2,464.34

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	<u>Apr 30, 22</u>
14021 · Well - #7 Site	0.00
14022 · Well - #8 Site	0.00
14023 · Well - Montevista Site	0.00
14014 · Source of Supply - Other	878,588.43
Total 14014 · Source of Supply	932,978.68
14100 · Plant Equipment	
14129 · Catterpillar #305E2 Excavator	78,256.96
14120 · Bonander 2021PJ252 Trailer	0.00
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
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	32,262.46
14100 · Plant Equipment - Other	12,848.24
Total 14100 · Plant Equipment	416,025.78
14134 · New Pump & Motor	15,357.67
14200 · Office Equipment	7,601.06
14300 · Vehicles	
14354 · Truck - 2021 F250 4x4 Crew/C	49,947.75
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	29,827.96
14353 · Dump Truck	64,233.21
14300 · Vehicles - Other	141.19
Total 14300 · Vehicles	243,874.39
14411 · Accumulated Depreciation	-5,057,066.46
Total Fixed Assets	5,022,617.60
Other Assets	
14033 · Generator	8,120.61
Total Other Assets	8,120.61
TOTAL ASSETS	7,071,119.15

Frazier Park Public Utility District
Balance Sheet
 As of April 30, 2022

Apr 30, 22

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable

31,379.79

Total Accounts Payable

31,379.79

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)

0.00

20014 · California Bank & Tr (TM-7305)

438.46

20016 · California Bank & Tr (JA-4502)

1,582.28

20020 · Voyager US Bank (0016-0024)

329.49

20030 · Office Depot (5089)

-54.56

20031 · Office Depot (3105)

0.00

Total Credit Cards

2,295.67

Other Current Liabilities

21009 · Accounts Payable Other

0.00

21011 · Prepaid Water

16,495.29

21012 · Wages Payable

8,291.40

21013 · Covid Pandemic Funding

0.00

21014 · Payroll Taxes Payable

652.36

21015 · ADP Retireman Plan Payable

0.00

21020 · Customer Deposit Payable

600.00

22000 · Accrued Legal expense

0.00

24000 · Payroll Liabilities

0.00

53011 · FICA -Employer

119.00

Total Other Current Liabilities

26,158.05

Total Current Liabilities

59,833.51

Long Term Liabilities

21010 · USDA Loans Interest Payable

19,922.65

28040 · USDA Loans Payable

28041 · USDA Loan Dated 12/07/05 #03

325,000.00

28042 · USDA Loan Dated 12/07/05 #04

800,000.00

28043 · USDA Loan Dated 05/19/11 #06

1,759,000.00

28040 · USDA Loans Payable - Other

0.00

Total 28040 · USDA Loans Payable

2,884,000.00

28046 · Current Maturities

0.00

Total Long Term Liabilities

2,903,922.65

Total Liabilities

2,963,756.16

Frazier Park Public Utility District
Balance Sheet
As of April 30, 2022

	<u>Apr 30, 22</u>
Equity	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	236,213.07
31001 · Suspense	0.00
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	1,224,927.60
Net Income	-88,443.91
Total Equity	<u>4,107,362.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,071,119.15</u></u>

10:12 AM
 05/11/22
 Accrual Basis

Frazier Park Public Utility District
Profit & Loss YTD Comparison
 July 2021 through April 2022

	Jul '21 - Apr 22	Jul '20 - Apr 21
Ordinary Income/Expense		
Income		
40001 · Water Sales - Residential	1,008,909.58	1,015,750.63
40002 · Water Sales - Business	103,304.63	103,265.86
40004 · Water Sales - Bulk	0.00	0.00
40010 · Late Fees	12,986.58	0.00
40011 · Re-Connection Fees	1,905.00	695.13
40012 · Credit Card Fees Income	1,518.00	0.00
40013 · New Connection Fees	200.00	400.00
40014 · Administrative Fee Income	-17,362.71	4,075.34
42600 · Kern County		
42620 · Taxes KC Fund	59,215.14	46,973.06
42622 · Standby Assessment KC Fund	5,562.45	5,963.08
42623 · Delinquent Assessments KC	6,735.04	331.69
Total 42600 · Kern County	71,512.63	53,267.83
44012 · Interest Reserve Funds	124.37	158.83
45000 · Property Lease/Rental Income	21,283.27	18,734.06
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	112,432.00	34,537.37
Total 48000 · Grant Income	112,432.00	34,537.37
48003 · Project Comm Pow Revit Alloc Sp	0.00	288,800.00
Total Income	1,316,813.35	1,519,685.05
Gross Profit	1,316,813.35	1,519,685.05
Expense		
65012 · Accounting Program Service	754.99	0.00
61005 · Advertising	594.00	578.16
61007 · Bad Debt Expense	0.00	2,757.14
61010 · Bank Fees	-5,913.96	1,493.52
64720 · Covid - PPE, etc.	1,892.06	354.71
61012 · Director's Fees all		
61014 · Directors' Fees - Meetings	10,883.34	10,516.60
61013 · Directors Fees - ADHOCs	4,136.21	1,215.32

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Accrual Basis

Frazier Park Public Utility District
Profit & Loss YTD Comparison
July 2021 through April 2022

	Jul '21 - Apr 22	Jul '20 - Apr 21
Total 61012 · Director's Fees all	15,019.55	11,731.92
51025 · Distribution System Maintenance	95,032.59	145,483.59
61015 · Dues	10,679.00	10,483.63
61016 · Election Kern County Fees	0.00	977.04
62020 · Education & Training	993.26	1,685.00
51081 · Environmental Fees	0.00	144.00
52021 · Equipment Rental	1,967.92	8,182.48
62080 · Field Support	955.12	0.00
50003 · FPPUD/LOW Planning Grant Exp	191,980.00	62,343.21
51032 · Fuel - Vehicle & Equipment	9,052.62	8,696.79
63560 · Insurance		
63561 · Property Insurance	0.00	5,054.61
63562 · Equipment & Liability Insurance	23,914.31	11,883.00
63563 · Director's Bond Policy	3,200.00	3,200.00
Total 63560 · Insurance	27,114.31	20,137.61
63640 · Interest Expense		
63641 · Interest Exp - USDA 12/07/05-03	0.00	6,806.25
63642 · Interest Exp - USDA 12/07/05-04	0.00	17,425.00
63643 · Interest Exp - USDA 05/19/11-06	110,789.99	70,375.61
Total 63640 · Interest Expense	110,789.99	94,606.86
63700 · License, Fees, & Permits	6,645.02	5,439.71
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	708.46	662.81
52114 · Computer Maintenance	1,940.61	5,436.38
52116 · Equipment Maintenance	12,810.15	5,394.31
52118 · Vehicle Maintenance	4,329.86	3,635.19
Total 52110 · Maintenance & Repairs	19,789.08	15,128.69
64100 · Meetings/Support Expenses	344.22	84.40
64110 · Merchant Credit Card Fees	12,372.34	6,919.46
50000 · Prop 218 Expenses	0.00	200.00
65022 · Property Taxes	89.69	88.42
64710 · Office Expense	6,733.32	6,455.02

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Accrual Basis

Frazier Park Public Utility District
Profit & Loss YTD Comparison
July 2021 through April 2022

	Jul '21 - Apr 22	Jul '20 - Apr 21
64715 · Office Supplies	3,781.74	4,632.32
65005 · Postage/FedEx	16,727.77	6,751.25
65008 · Printing	5,286.44	830.06
65010 · Professional & Contract Service		
65011 · Accountant/Auditor	8,250.00	16,250.00
65015 · Bookkeeper	21,887.50	11,575.00
60513 · Engineering	119,933.87	1,463.00
65017 · HRS Employee Policy Handbook	0.00	695.00
65018 · HRS Employee Hotline Services	0.00	408.34
65016 · HRS Ongoing Support Services	2,050.00	2,050.00
65019 · Legal Fees	13,350.09	8,946.17
65010 · Professional & Contract Service - Other	3,223.97	0.00
Total 65010 · Professional & Contract Service	168,695.43	41,387.51
65025 · Publications	0.00	88.00
65080 · Safety	8,639.95	0.00
66000 · Security Monitoring Expense	1,766.92	1,055.00
51082 · Testing & Lab Fees	1,927.00	3,099.00
66010 · Telephone		
66011 · Answering Service	3,596.18	1,201.94
66015 · Cell Phones/Satellite Phones	988.52	1,215.55
66018 · Internet - Office Computers	1,442.15	857.55
66016 · iPad Internet Service	0.00	381.92
66019 · Office Landline	3,686.86	5,471.55
Total 66010 · Telephone	9,713.71	9,128.51
51026 · Tools Maintenance & Expense	2,696.58	2,684.60
66170 · Travel		
66171 · Travel - Lodging	0.00	205.91
66173 · Travel - Meals	0.00	7.65
66172 · Travel - Mileage	1,027.40	0.00
Total 66170 · Travel	1,027.40	213.56
51023 · Uniforms-Mats-Towels Expense	1,218.80	2,270.40
66510 · Utilities		
51022 · Operations-Pump Power Electrica	61,968.11	52,996.84

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Accrual Basis

Frazier Park Public Utility District
Profit & Loss YTD Comparison
July 2021 through April 2022

	Jul '21 - Apr 22	Jul '20 - Apr 21
66511 · Electricity - Offices	2,993.37	2,344.33
66515 · Gas	830.49	765.49
66517 · Trash	360.28	727.54
Total 66510 · Utilities	66,152.25	56,834.20
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	69,822.85	62,472.32
Total 60010 · Wages - Administrative	69,822.85	62,472.32
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	71,150.45	62,094.73
60022 · Wages - Operations-Other Staff	93,233.86	106,099.02
Total 60020 · Wages - Operations	164,384.31	168,193.75
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	18,164.69	17,937.13
60102 · Payroll Tax Expense - State	1,133.55	2,449.66
Total 60100 · Payroll Tax Expenses	19,298.24	20,386.79
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	3,796.04	4,547.93
60152 · Payroll Clock & Software	1,276.08	1,005.91
60153 · ADP Retirement Plan Admin Fees	1,894.00	1,252.00
Total 60150 · Payroll Processing Fees	6,966.12	6,805.84
60160 · Employee Hiring Expenses	167.00	638.42
60200 · Employee Benefits		
60201 · Dental Insurance	6,000.21	5,705.43
60202 · Medical Insurance	100,553.38	98,606.44
60203 · Vision Insurance	1,558.42	1,465.38
60204 · Workers Comp Insurance	20,702.14	7,638.77
60205 · Employee Medical Expenses	0.00	200.00
60206 · CalPERS Social Security Admin	0.00	1,450.00

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Accrual Basis

Frazier Park Public Utility District
Profit & Loss YTD Comparison
July 2021 through April 2022

	Jul '21 - Apr 22	Jul '20 - Apr 21
Total 60200 · Employee Benefits	128,814.15	115,066.02
Total 60000 · Wages & Payroll Related Expense	389,452.67	373,563.14
65014 · Web Site/Computer Services	3,419.64	0.00
66599 · Transactions to be Reclassified	217,906.25	0.00
Total Expense	1,405,297.67	906,508.91
Net Ordinary Income	-88,484.32	613,176.14
Other Income/Expense		
Other Income		
89000 · Over/Under Collections	40.41	0.00
Total Other Income	40.41	0.00
Net Other Income	40.41	0.00
Net Income	-88,443.91	613,176.14

Frazier Park Public Utility District
Profit & Loss
 April 2022

	<u>Apr 22</u>
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	98,641.76
40002 · Water Sales - Business	9,984.08
40010 · Late Fees	2,069.71
40011 · Re-Connection Fees	175.00
40012 · Credit Card Fees Income	162.00
40014 · Administrative Fee Income	1,416.61
42600 · Kern County	
42620 · Taxes KC Fund	21,555.15
42622 · Standby Assessment KC Fund	1,191.85
42623 · Delinquent Assessments KC	2,156.19
Total 42600 · Kern County	<u>24,903.19</u>
44012 · Interest Reserve Funds	10.81
45000 · Property Lease/Rental Income	2,071.49
48000 · Grant Income	
48002 · Grant Income - CA for FPPUD/LOW	87,971.00
Total 48000 · Grant Income	<u>87,971.00</u>
Total Income	<u>227,405.65</u>
Gross Profit	227,405.65
Expense	
61010 · Bank Fees	93.00
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,583.34
61013 · Directors Fees - ADHOCs	333.34
Total 61012 · Director's Fees all	<u>1,916.68</u>
51025 · Distribution System Maintenance	3,791.40
62080 · Field Support	15.67
51032 · Fuel - Vehicle & Equipment	672.44
63560 · Insurance	
63562 · Equipment & Liability Insurance	12.48
Total 63560 · Insurance	<u>12.48</u>
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	222.26
Total 52110 · Maintenance & Repairs	<u>222.26</u>
64100 · Meetings/Support Expenses	270.00
64110 · Merchant Credit Card Fees	1,283.77
65022 · Property Taxes	44.84
64710 · Office Expense	309.16
64715 · Office Supplies	303.56
65005 · Postage/FedEx	1,692.07
65008 · Printing	725.65
65010 · Professional & Contract Service	
65015 · Bookkeeper	1,850.00

Frazier Park Public Utility District
Profit & Loss
 April 2022

	<u>Apr 22</u>
60513 · Engineering	3,147.50
65019 · Legal Fees	155.00
Total 65010 · Professional & Contract Service	5,152.50
66000 · Security Monitoring Expense	240.00
51082 · Testing & Lab Fees	256.00
66010 · Telephone	
66011 · Answering Service	402.94
66015 · Cell Phones/Satellite Phones	103.84
66018 · Internet - Office Computers	161.99
66019 · Office Landline	341.65
Total 66010 · Telephone	1,010.42
66170 · Travel	
66172 · Travel - Mileage	545.80
Total 66170 · Travel	545.80
66510 · Utilities	
51022 · Operations-Pump Power Electrica	6,782.38
66511 · Electricity - Offices	263.56
66515 · Gas	111.64
66517 · Trash	75.52
Total 66510 · Utilities	7,233.10
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	8,063.18
Total 60010 · Wages - Administrative	8,063.18
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,153.84
60022 · Wages - Operations-Other Staff	7,601.82
Total 60020 · Wages - Operations	13,755.66
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,662.07
60102 · Payroll Tax Expense - State	3.90
Total 60100 · Payroll Tax Expenses	1,665.97
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	494.08
60152 · Payroll Clock & Software	228.16
60153 · ADP Retirement Plan Admin Fees	214.00
Total 60150 · Payroll Processing Fees	936.24
60200 · Employee Benefits	
60201 · Dental Insurance	567.66
60202 · Medical Insurance	9,220.08
60203 · Vision Insurance	139.56

Frazier Park Public Utility District
Profit & Loss
April 2022

	Apr 22
60204 · Workers Comp Insurance	2,055.41
Total 60200 · Employee Benefits	11,982.71
Total 60000 · Wages & Payroll Related Expense	36,403.76
65014 · Web Site/Computer Services	252.96
66599 · Transactions to be Reclassified	27,045.00
Total Expense	89,492.52
Net Ordinary Income	137,913.13
Net Income	137,913.13

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
April 2022

	Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40001 · Water Sales - Residential	98,641.76	87,777.74	10,864.02	112.4%
40002 · Water Sales - Business	9,984.08	8,386.20	1,597.88	119.1%
40004 · Water Sales - Bulk	0.00	0.00	0.00	0.0%
40010 · Late Fees	2,069.71	0.00	2,069.71	100.0%
40011 · Re-Connection Fees	175.00	0.00	175.00	100.0%
40012 · Credit Card Fees Income	162.00	0.00	162.00	100.0%
40014 · Administrative Fee Income	1,416.61	460.00	956.61	308.0%
42600 · Kern County				
42620 · Taxes KC Fund	21,555.15	4,538.00	17,017.15	475.0%
42622 · Standby Assessment KC Fund	1,191.85	429.14	762.71	277.7%
42623 · Delinquent Assessments KC	2,156.19	319.73	1,836.46	674.4%
Total 42600 · Kern County	24,903.19	5,286.87	19,616.32	471.0%
43000 · CBT-CC Cash Back Savings	0.00	0.00	0.00	0.0%
44012 · Interest Reserve Funds	10.81	16.22	-5.41	66.6%
45000 · Property Lease/Rental Income	2,071.49	2,052.57	18.92	100.9%
48000 · Grant Income				
48002 · Grant Income - CA for FPPUD/LOW	87,971.00	0.00	87,971.00	100.0%
Total 48000 · Grant Income	87,971.00	0.00	87,971.00	100.0%
Total Income	227,405.65	103,979.60	123,426.05	218.7%
Gross Profit	227,405.65	103,979.60	123,426.05	218.7%
Expense				
61005 · Advertising	0.00	0.00	0.00	0.0%
61007 · Bad Debt Expense	0.00	461.16	-461.16	0.0%
61010 · Bank Fees	93.00	30.00	63.00	310.0%
64720 · Covid - PPE, etc.	0.00	363.93	-363.93	0.0%
61012 · Director's Fees all				
61014 · Directors' Fees - Meetings	1,583.34	566.66	1,016.68	279.4%
61013 · Directors Fees - ADHOCs	333.34			
Total 61012 · Director's Fees all	1,916.68	566.66	1,350.02	338.2%
51025 · Distribution System Maintenance	3,791.40	8,483.06	-4,691.66	44.7%
61015 · Dues	0.00	0.00	0.00	0.0%
62020 · Education & Training	0.00	0.00	0.00	0.0%
52021 · Equipment Rental	0.00	0.00	0.00	0.0%
62080 · Field Support	15.67			
50003 · FPPUD/LOW Planning Grant Exp	0.00	666.66	-666.66	0.0%
51032 · Fuel - Vehicle & Equipment	672.44	778.30	-105.86	86.4%

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
April 2022

	Apr 22	Budget	\$ Over Budget	% of Budget
63560 · Insurance				
63562 · Equipment & Liability Insurance	12.48			
63563 · Director's Bond Policy	0.00	175.00	-175.00	0.0%
Total 63560 · Insurance	12.48	175.00	-162.52	7.1%
63640 · Interest Expense				
63641 · Interest Exp - USDA 12/07/05-03	0.00	6,806.25	-6,806.25	0.0%
63642 · Interest Exp - USDA 12/07/05-04	0.00	17,425.00	-17,425.00	0.0%
63643 · Interest Exp - USDA 05/19/11-06	0.00	23,585.62	-23,585.62	0.0%
Total 63640 · Interest Expense	0.00	47,816.87	-47,816.87	0.0%
63700 · License, Fees, & Permits	0.00	0.00	0.00	0.0%
52110 · Maintenance & Repairs				
52111 · Building/Facility Maintenance	222.26	459.85	-237.59	48.3%
52114 · Computer Maintenance	0.00	452.40	-452.40	0.0%
52116 · Equipment Maintenance	0.00	0.00	0.00	0.0%
52118 · Vehicle Maintenance	0.00	1,159.31	-1,159.31	0.0%
Total 52110 · Maintenance & Repairs	222.26	2,071.56	-1,849.30	10.7%
64100 · Meetings/Support Expenses	270.00	48.92	221.08	551.9%
64110 · Merchant Credit Card Fees	1,283.77	509.73	774.04	251.9%
65022 · Property Taxes	44.84			
64710 · Office Expense	309.16	745.53	-436.37	41.5%
64715 · Office Supplies	303.56	425.64	-122.08	71.3%
65005 · Postage/FedEx	1,692.07	15.35	1,676.72	11,023.3%
65008 · Printing	725.65			
65010 · Professional & Contract Service				
65011 · Accountant/Auditor	0.00	0.00	0.00	0.0%
65015 · Bookkeeper	1,850.00	1,000.00	850.00	185.0%
60513 · Engineering	3,147.50			
65019 · Legal Fees	155.00	2,173.28	-2,018.28	7.1%
65020 · Translation Services	0.00	0.00	0.00	0.0%
Total 65010 · Professional & Contract Service	5,152.50	3,173.28	1,979.22	162.4%
66000 · Security Monitoring Expense	240.00	240.00	0.00	100.0%
51082 · Testing & Lab Fees	256.00	329.00	-73.00	77.8%
66010 · Telephone				
66011 · Answering Service	402.94	178.66	224.28	225.5%
66015 · Cell Phones/Satellite Phones	103.84	67.85	35.99	153.0%
66018 · Internet - Office Computers	161.99	56.80	105.19	285.2%
66016 · iPad Internet Service	0.00	0.00	0.00	0.0%
66019 · Office Landline	341.65	0.00	341.65	100.0%
Total 66010 · Telephone	1,010.42	303.31	707.11	333.1%
51026 · Tools Maintenance & Expense	0.00	0.00	0.00	0.0%

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
April 2022

	Apr 22	Budget	\$ Over Budget	% of Budget
66170 · Travel				
66171 · Travel - Lodging	0.00	0.00	0.00	0.0%
66173 · Travel - Meals	0.00	61.46	-61.46	0.0%
66172 · Travel - Mileage	545.80			
Total 66170 · Travel	545.80	61.46	484.34	888.1%
51023 · Uniforms-Mats-Towels Expense	0.00	37.54	-37.54	0.0%
66510 · Utilities				
51022 · Operations-Pump Power Electrica	6,782.38	3,854.89	2,927.49	175.9%
66511 · Electricity - Offices	263.56	150.62	112.94	175.0%
66515 · Gas	111.64	83.77	27.87	133.3%
66517 · Trash	75.52	75.52	0.00	100.0%
Total 66510 · Utilities	7,233.10	4,164.80	3,068.30	173.7%
60000 · Wages & Payroll Related Expense				
60010 · Wages - Administrative				
60012 · Wages - Admin-Other Staff	8,063.18	5,984.25	2,078.93	134.7%
Total 60010 · Wages - Administrative	8,063.18	5,984.25	2,078.93	134.7%
60020 · Wages - Operations				
60021 · Wages - Operations-Managerial	6,153.84	5,690.26	463.58	108.1%
60022 · Wages - Operations-Other Staff	7,601.82	10,644.48	-3,042.66	71.4%
Total 60020 · Wages - Operations	13,755.66	16,334.74	-2,579.08	84.2%
60100 · Payroll Tax Expenses				
60101 · Payroll Tax Expense - Federal	1,662.07	1,707.40	-45.33	97.3%
60102 · Payroll Tax Expense - State	3.90	0.00	3.90	100.0%
Total 60100 · Payroll Tax Expenses	1,665.97	1,707.40	-41.43	97.6%
60150 · Payroll Processing Fees				
60151 · Payroll Check Processing	494.08	257.32	236.76	192.0%
60152 · Payroll Clock & Software	228.16	112.76	115.40	202.3%
60153 · ADP Retirement Plan Admin Fees	214.00	210.00	4.00	101.9%
Total 60150 · Payroll Processing Fees	936.24	580.08	356.16	161.4%
60200 · Employee Benefits				
60201 · Dental Insurance	567.66	624.84	-57.18	90.8%
60202 · Medical Insurance	9,220.08	10,284.49	-1,064.41	89.7%
60203 · Vision Insurance	139.56	139.56	0.00	100.0%
60204 · Workers Comp Insurance	2,055.41	1,112.75	942.66	184.7%
60205 · Employee Medical Expenses	0.00	0.00	0.00	0.0%
Total 60200 · Employee Benefits	11,982.71	12,161.64	-178.93	98.5%
Total 60000 · Wages & Payroll Related Expense	36,403.76	36,768.11	-364.35	99.0%

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
 April 2022

	Apr 22	Budget	\$ Over Budget	% of Budget
65014 · Web Site/Computer Services	252.96			
66599 · Transactions to be Reclassified	27,045.00			
Total Expense	89,492.52	108,235.87	-18,743.35	82.7%
Net Ordinary Income	137,913.13	-4,256.27	142,169.40	-3,240.2%
Other Income/Expense				
Other Income				
89999 · Prior Year Adjustments	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	137,913.13	-4,256.27	142,169.40	-3,240.2%