

Frazier Park Public Utility District

Balance Sheet

06/14/18

As of May 31, 2018

Accrual Basis

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash & Cash Equivalents	
10001 · Revenue/Operating Fund (1961)	259,393.25
10002 · Pre-USDA General Fund (1215)	219,842.47
10003 · Contingency Fund (326)	285,492.81
10004 · Pipeline/System Reserve (383)	68,957.81
10005 · Emergency Reserve (895)	146,000.00
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)	71,822.57
10121 · USDA Reserve - Loan 2 (872)	49,531.29
10130 · USDA Replacement Fund (917)	92,110.78
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00
Total 10000 · Cash & Cash Equivalents	1,193,451.02
Total Checking/Savings	1,193,451.02
Accounts Receivable	
12000 · A/C Receivable - Leases, etc.	1,840.49
Total Accounts Receivable	1,840.49
Other Current Assets	
12001 · A/C Receivable - Water Services	108,815.77
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	1,483.97
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	159,684.61
Total Current Assets	1,354,976.12
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

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14100 · Plant Equipment	
14032 · Storage Container	2,734.88
14051 · Security Alarm System	9,272.63
14052 · Chemical Injection Pump	1,628.10
14053 · Palsa Feeder Pump	564.08
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	10,172.76
14100 · Plant Equipment - Other	0.00
Total 14100 · Plant Equipment	307,973.05
14200 · Office Equipment	5,142.68
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
14300 · Vehicles - Other	0.00
Total 14300 · Vehicles	129,122.75
14411 · Accumulated Depreciation	-4,018,754.46
Total Fixed Assets	5,363,871.42
TOTAL ASSETS	6,718,847.54
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	21,895.83
Total Accounts Payable	21,895.83
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)	1,851.74
20014 · California Bank & Tr (TM-7305)	0.00
20020 · Voyager US Bank (0016-0024)	187.45
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
Total Credit Cards	2,039.19

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Accrual Basis

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	May 31, 18
Other Current Liabilities	
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	16,600.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	0.00
Total Other Current Liabilities	36,985.05
Total Current Liabilities	60,920.07
Long Term Liabilities	
21010 · USDA Loans Interest Payable	21,041.65
28040 · USDA Loans Payable	
28041 · USDA Loan Dated 12/07/05 #03	340,000.00
28042 · USDA Loan Dated 12/07/05 #04	850,000.00
28043 · USDA Loan Dated 05/19/11 #06	1,870,000.00
28040 · USDA Loans Payable - Other	-55,000.00
Total 28040 · USDA Loans Payable	3,005,000.00
28046 · Current Maturities	55,000.00
Total Long Term Liabilities	3,081,041.65
Total Liabilities	3,141,961.72
Equity	
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	187,598.58
Net Income	418,407.94
Total Equity	3,576,885.82
TOTAL LIABILITIES & EQUITY	6,718,847.54

Frazier Park Public Utility District
Profit & Loss YTD Comparison
July 2017 through May 2018

	Jul '17 - May 18	Jul '16 - May 17
Ordinary Income/Expense		
Income		
40001 · Water Sales - Residential	930,711.91	768,143.17
40002 · Water Sales - Business	118,162.72	83,337.80
40004 · Water Sales - Bulk	167.08	18,055.01
40010 · Late Fees & Other Adjustments	19,795.84	-7,491.88
40011 · Re-Connection Fees	9,400.00	6,200.00
40012 · Credit Card Fees Income	4,065.55	2,855.00
40013 · New Connection Fees	8,000.00	0.00
40014 · Administrative Fee Income	28,315.69	0.00
42600 · Kern County		
42620 · Taxes KC Fund	48,350.77	30,724.31
42622 · Standby Assessment KC Fund	5,549.87	4,078.74
42623 · Delinquent Assessments KC	780.74	1,615.92
Total 42600 · Kern County	54,681.38	36,418.97
43000 · CBT-CC Cash Back Savings	500.00	500.00
44012 · Interest Reserve Funds	125.06	116.57
44018 · Gain/Loss on Sales of Equipment	0.00	-54,115.56
45000 · Property Lease/Rental Income	21,193.21	20,607.95
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	7,804.57	105,034.12
Total 48000 · Grant Income	7,804.57	105,034.12
Total Income	1,202,923.01	979,661.15
Expense		
50000 · Prop 218 Expenses	0.00	2,710.00
50002 · FPPUD/LOW Preplanning Grant	0.00	98,486.02
50003 · FPPUD/LOW Planning Grant	5,000.00	500.00
51022 · Operations-Pump Power Electrica	41,796.63	41,853.21
51023 · Uniforms-Mats-Towels Expense	3,088.57	1,616.66
51025 · Distribution System Maintenance	75,351.26	50,039.65
51026 · Tools Expense	121.49	13,428.97
51032 · Fuel - Vehicle & Equipment	7,735.97	7,577.40
51081 · Environmental Fees	1,734.56	1,650.20
51082 · Testing & Lab Fees	7,696.00	6,119.00
52021 · Equipment Rental	33.04	1,672.93
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	10,242.77	32,234.24
52114 · Computer Maintenance	4,046.94	2,659.08
52116 · Equipment Maintenance	336.42	5,940.46
52118 · Vehicle Maintenance	1,273.48	7,158.58
Total 52110 · Maintenance & Repairs	15,899.61	47,992.36
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	43,675.53	43,859.45
Total 60010 · Wages - Administrative	43,675.53	43,859.45
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	64,392.50	71,346.56
60022 · Wages - Operations-Other Staff	129,904.76	114,133.93
Total 60020 · Wages - Operations	194,297.26	185,480.49
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	19,518.52	17,819.09
60102 · Payroll Tax Expense - State	2,403.81	3,205.20
Total 60100 · Payroll Tax Expenses	21,922.33	21,024.29
60140 · Employee Mileage Reimbursement	1,142.95	622.05

Frazier Park Public Utility District
Profit & Loss YTD Comparison
 July 2017 through May 2018

	Jul '17 - May 18	Jul '16 - May 17
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	3,024.56	2,688.78
60152 · Payroll Clock & Software	1,075.50	1,321.58
60153 · ADP Retirement Plan Admin Fees	2,214.00	2,310.00
Total 60150 · Payroll Processing Fees	6,314.06	6,320.36
60160 · Employee Hiring Expenses	0.00	180.35
60200 · Employee Benefits		
60201 · Dental Insurance	6,851.76	6,932.79
60202 · Medical Insurance	114,318.76	106,157.11
60203 · Vision Insurance	1,721.24	1,558.42
60204 · Workers Comp Insurance	11,396.44	7,287.73
Total 60200 · Employee Benefits	134,288.20	121,936.05
Total 60000 · Wages & Payroll Related Expense	401,640.33	379,423.04
61005 · Advertising	0.00	639.00
61007 · Bad Debt Expense	2,579.55	0.00
61010 · Bank Fees	145.07	419.16
61014 · Directors' Fees	7,500.00	5,850.00
61015 · Dues	6,532.79	5,706.20
62020 · Education & Training	3,063.50	3,663.70
63560 · Insurance		
63561 · Property Insurance	4,021.00	4,166.22
63562 · Equipment & Liability Insurance	14,569.13	10,578.00
63563 · Director's Bond Policy	4,700.00	3,425.00
Total 63560 · Insurance	23,290.13	18,169.22
63640 · Interest Expense		
63641 · Interest Exp - USDA 12/07/05-03	14,128.12	14,334.37
63642 · Interest Exp - USDA 12/07/05-04	36,443.75	37,081.25
63643 · Interest Exp - USDA 05/19/11-06	49,546.87	50,465.62
Total 63640 · Interest Expense	100,118.74	101,881.24
63700 · License, Fees, & Permits	8,138.41	10,983.12
64100 · Meetings Expenses	50.02	598.12
64110 · Merchant Credit Card Fees	5,179.66	2,774.75
64710 · Office Expense	9,636.96	9,434.34
64715 · Office Supplies	5,392.97	6,992.58
65005 · Postage/FedEx	5,424.85	6,378.56
65008 · Printing	25.74	790.71
65010 · Professional Services		
65011 · Auditor	18,935.00	24,300.00
65015 · Bookkeeper/Accountant	11,028.00	11,075.00
65019 · Legal Fees	1,299.10	36,739.01
Total 65010 · Professional Services	31,262.10	72,114.01
65020 · Property Taxes	77.58	77.58
65025 · Publications	164.12	274.04
66010 · Telephone		
66011 · Answering Service	2,105.55	2,851.40
66015 · Cell Phones	2,373.99	1,926.33
66016 · iPad Internet Service	0.00	346.63
66017 · Internet - Cell MBB Data 5GB	0.00	377.94
66018 · Internet - Office Computers	740.75	1,244.19
66019 · Office Landline	2,069.22	2,650.60
Total 66010 · Telephone	7,289.51	9,397.09

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Accrual Basis

Frazier Park Public Utility District
Profit & Loss YTD Comparison
July 2017 through May 2018

	<u>Jul '17 - May 18</u>	<u>Jul '16 - May 17</u>
66170 · Travel		
66171 · Travel - Lodging	945.96	1,439.29
66172 · Travel - Mileage	467.05	800.50
66173 · Travel - Meals	12.07	347.06
66174 · Travel - Airlines	593.10	206.20
66175 · Travel - Car Rental	287.11	826.67
66176 · Travel - Parking	0.00	15.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	18.00
Total 66170 · Travel	<u>2,305.29</u>	<u>3,652.72</u>
66510 · Utilities		
66511 · Electricity - Offices	2,860.26	1,878.73
66515 · Gas	454.34	579.84
66517 · Trash	641.16	808.55
Total 66510 · Utilities	<u>3,955.76</u>	<u>3,267.12</u>
Total Expense	<u>782,230.21</u>	<u>916,132.70</u>
Net Ordinary Income	420,692.80	63,528.45
Other Income/Expense		
Other Income		
89999 · Prior Year Adjustments	-2,284.86	-795.58
Total Other Income	<u>-2,284.86</u>	<u>-795.58</u>
Net Other Income	<u>-2,284.86</u>	<u>-795.58</u>
Net Income	<u><u>418,407.94</u></u>	<u><u>62,732.87</u></u>

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
July 2017 through June 2018

	Jul '17 - May 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	930,711.91	733,334.00	197,377.91
40002 · Water Sales - Business	118,162.72	68,750.00	49,412.72
40004 · Water Sales - Bulk	167.08	9,167.00	-8,999.92
40010 · Late Fees & Other Adjustments	19,795.84	18,334.00	1,461.84
40011 · Re-Connection Fees	9,400.00	5,500.00	3,900.00
40012 · Credit Card Fees Income	4,065.55	2,750.00	1,315.55
40013 · New Connection Fees	8,000.00	7,150.00	850.00
42600 · Kern County			
42620 · Taxes KC Fund	48,350.77	31,500.00	16,850.77
42622 · Standby Assessment KC Fund	5,549.87	4,000.00	1,549.87
42623 · Delinquent Assessments KC	780.74	1,200.00	-419.26
Total 42600 · Kern County	54,681.38	36,700.00	17,981.38
43000 · CBT-CC Cash Back Savings	500.00	500.00	0.00
44012 · Interest Reserve Funds	125.06	120.00	5.06
45000 · Property Lease/Rental Income	21,193.21	21,084.00	109.21
48000 · Grant Income			
48002 · Grant Income - CA for FPPUD/LOW	7,804.57	0.00	7,804.57
Total 48000 · Grant Income	7,804.57	0.00	7,804.57
Total Income	1,202,923.01	903,389.00	299,534.01
Expense			
50003 · FPPUD/LOW Planning Grant	5,000.00	459.00	4,541.00
51022 · Operations-Pump Power Electrica	41,796.63	45,834.00	-4,037.37
51023 · Uniforms-Mats-Towels Expense	3,088.57	1,834.00	1,254.57
51025 · Distribution System Maintenance	75,351.26	50,417.00	24,934.26
51026 · Tools Expense	121.49	1,100.00	-978.51
51032 · Fuel - Vehicle & Equipment	7,735.97	7,792.00	-56.03
51081 · Environmental Fees	1,734.56	1,834.00	-99.44
51082 · Testing & Lab Fees	7,696.00	9,167.00	-1,471.00
52021 · Equipment Rental	33.04	4,584.00	-4,550.96
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	10,242.77	45,834.00	-35,591.23
52114 · Computer Maintenance	4,046.94	3,667.00	379.94
52116 · Equipment Maintenance	336.42	8,250.00	-7,913.58
52118 · Vehicle Maintenance	1,273.48	4,125.00	-2,851.52
Total 52110 · Maintenance & Repairs	15,899.61	61,876.00	-45,976.39
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	43,675.53	45,834.00	-2,158.47
Total 60010 · Wages - Administrative	43,675.53	45,834.00	-2,158.47
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	64,392.50	73,334.00	-8,941.50
60022 · Wages - Operations-Other Staff	129,904.76	146,667.00	-16,762.24
Total 60020 · Wages - Operations	194,297.26	220,001.00	-25,703.74
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	19,518.52	25,667.00	-6,148.48
60102 · Payroll Tax Expense - State	2,403.81	6,234.00	-3,830.19
Total 60100 · Payroll Tax Expenses	21,922.33	31,901.00	-9,978.67
60140 · Employee Mileage Reimbursement	1,142.95	734.00	408.95
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	3,024.56	3,300.00	-275.44
60152 · Payroll Clock & Software	1,075.50	1,375.00	-299.50
60153 · ADP Retirement Plan Admin Fees	2,214.00	2,750.00	-536.00
Total 60150 · Payroll Processing Fees	6,314.06	7,425.00	-1,110.94

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Accrual Basis

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
 July 2017 through June 2018

	Jul '17 - May 18	Budget	\$ Over Budget
60160 · Employee Hiring Expenses	0.00	184.00	-184.00
60200 · Employee Benefits			
60201 · Dental Insurance	6,851.76	8,250.00	-1,398.24
60202 · Medical Insurance	114,318.76	126,500.00	-12,181.24
60203 · Vision Insurance	1,721.24	1,834.00	-112.76
60204 · Workers Comp Insurance	11,396.44	13,750.00	-2,353.56
Total 60200 · Employee Benefits	134,288.20	150,334.00	-16,045.80
Total 60000 · Wages & Payroll Related Expense	401,640.33	456,413.00	-54,772.67
61005 · Advertising	0.00	642.00	-642.00
61010 · Bank Fees	145.07	505.00	-359.93
61014 · Directors' Fees	7,500.00	7,334.00	166.00
61015 · Dues	6,532.79	6,417.00	115.79
62020 · Education & Training	3,063.50	4,584.00	-1,520.50
63560 · Insurance			
63561 · Property Insurance	4,021.00	4,125.00	-104.00
63562 · Equipment & Liability Insurance	14,569.13	13,750.00	819.13
63563 · Director's Bond Policy	4,700.00	4,125.00	575.00
Total 63560 · Insurance	23,290.13	22,000.00	1,290.13
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	14,128.12	14,000.00	128.12
63642 · Interest Exp - USDA 12/07/05-04	36,443.75	37,000.00	-556.25
63643 · Interest Exp - USDA 05/19/11-06	49,546.87	50,000.00	-453.13
Total 63640 · Interest Expense	100,118.74	101,000.00	-881.26
63700 · License, Fees, & Permits	8,138.41	13,750.00	-5,611.59
64100 · Meetings Expenses	50.02	687.50	-637.48
64110 · Merchant Credit Card Fees	5,179.66	2,934.00	2,245.66
64710 · Office Expense	9,636.96	9,167.00	469.96
64715 · Office Supplies	5,392.97	5,500.00	-107.03
65005 · Postage/FedEx	5,424.85	6,975.58	-1,550.73
65008 · Printing	25.74	917.00	-891.26
65010 · Professional Services			
65011 · Auditor	18,935.00	20,000.00	-1,065.00
65015 · Bookkeeper/Accountant	11,028.00	11,100.00	-72.00
65019 · Legal Fees	1,299.10	16,500.00	-15,200.90
Total 65010 · Professional Services	31,262.10	47,600.00	-16,337.90
65020 · Property Taxes	77.58	80.00	-2.42
65025 · Publications	164.12	275.00	-110.88
66000 · Security Monitoring Expense	0.00	917.00	-917.00
66010 · Telephone			
66011 · Answering Service	2,105.55	2,934.00	-828.45
66015 · Cell Phones	2,373.99	2,109.00	264.99
66018 · Internet - Office Computers	740.75	1,284.00	-543.25
66019 · Office Landline	2,069.22	2,475.00	-405.78
Total 66010 · Telephone	7,289.51	8,802.00	-1,512.49
66170 · Travel			
66171 · Travel - Lodging	945.96	1,467.00	-521.04
66172 · Travel - Mileage	467.05	917.00	-449.95
66173 · Travel - Meals	12.07	459.00	-446.93
66174 · Travel - Airlines	593.10	275.00	318.10
66175 · Travel - Car Rental	287.11	917.00	-629.89
66176 · Travel - Parking	0.00	92.00	-92.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	92.00	-92.00
Total 66170 · Travel	2,305.29	4,219.00	-1,913.71

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Accrual Basis

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
July 2017 through June 2018

	<u>Jul '17 - May 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
66510 · Utilities			
66511 · Electricity - Offices	2,860.26	1,925.00	935.26
66515 · Gas	454.34	642.00	-187.66
66517 · Trash	641.16	825.00	-183.84
Total 66510 · Utilities	<u>3,955.76</u>	<u>3,392.00</u>	<u>563.76</u>
Total Expense	<u>782,230.21</u>	<u>889,008.08</u>	<u>-106,777.87</u>
Net Ordinary Income	<u>420,692.80</u>	<u>14,380.92</u>	<u>406,311.88</u>
Other Income/Expense			
Other Income			
89999 · Prior Year Adjustments	-2,284.86	0.00	-2,284.86
Total Other Income	<u>-2,284.86</u>	<u>0.00</u>	<u>-2,284.86</u>
Net Other Income	<u>-2,284.86</u>	<u>0.00</u>	<u>-2,284.86</u>
Net Income	<u><u>418,407.94</u></u>	<u><u>14,380.92</u></u>	<u><u>404,027.02</u></u>

Frazier Park Public Utility District

Profit & Loss

May 2018

06/14/18

Accrual Basis

	May 18
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	87,530.04
40002 · Water Sales - Business	10,774.57
40010 · Late Fees & Other Adjustments	1,853.81
40011 · Re-Connection Fees	800.00
40012 · Credit Card Fees Income	715.72
40014 · Administrative Fee Income	1,015.00
42600 · Kern County	
42620 · Taxes KC Fund	947.93
42622 · Standby Assessment KC Fund	117.83
Total 42600 · Kern County	1,065.76
44012 · Interest Reserve Funds	5.14
45000 · Property Lease/Rental Income	1,940.49
Total Income	105,700.53
Expense	
51022 · Operations-Pump Power Electrica	3,859.97
51025 · Distribution System Maintenance	7,333.77
51032 · Fuel - Vehicle & Equipment	648.03
51082 · Testing & Lab Fees	614.00
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	214.59
52114 · Computer Maintenance	251.80
52118 · Vehicle Maintenance	51.44
Total 52110 · Maintenance & Repairs	517.83
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	3,607.40
Total 60010 · Wages - Administrative	3,607.40
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	5,537.66
60022 · Wages - Operations-Other Staff	9,021.20
Total 60020 · Wages - Operations	14,558.86
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,389.73
Total 60100 · Payroll Tax Expenses	1,389.73
60140 · Employee Mileage Reimbursement	265.96
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	232.30
60153 · ADP Retirement Plan Admin Fees	118.00
Total 60150 · Payroll Processing Fees	350.30
60200 · Employee Benefits	
60201 · Dental Insurance	488.40
60202 · Medical Insurance	8,183.26
60203 · Vision Insurance	93.04
60204 · Workers Comp Insurance	988.17
Total 60200 · Employee Benefits	9,752.87
Total 60000 · Wages & Payroll Related Expense	29,925.12
61014 · Directors' Fees	500.00
61015 · Dues	105.00
64110 · Merchant Credit Card Fees	491.94
64710 · Office Expense	1,200.99
64715 · Office Supplies	206.43

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Accrual Basis

Frazier Park Public Utility District
Profit & Loss
May 2018

	May 18
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
65019 · Legal Fees	11.00
Total 65010 · Professional Services	1,011.00
66010 · Telephone	
66011 · Answering Service	134.16
66015 · Cell Phones	253.10
66018 · Internet - Office Computers	63.65
66019 · Office Landline	301.67
Total 66010 · Telephone	752.58
66510 · Utilities	
66511 · Electricity - Offices	198.72
66515 · Gas	26.31
66517 · Trash	18.45
Total 66510 · Utilities	243.48
Total Expense	47,410.14
Net Ordinary Income	58,290.39
Net Income	58,290.39

