

## Frazier Park Public Utility District

05/07/19

## Balance Sheet

Accrual Basis

As of April 30, 2019

Apr 30, 19

## ASSETS

## Current Assets

## Checking/Savings

## 10000 · Cash &amp; Cash Equivalents

10001 · Revenue/Operating Fund (1961)	181,133.21
10002 · Gen Fd Pre-USDA Loan 1 (1215)	219,839.47
10003 · Contingency Fund (326)	285,679.33
10004 · Capital Replacmnt Reserve (383)	68,985.39
10005 · Emergency Reserve (895)	571,000.00
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)	71,830.70
10121 · USDA Reserve - Loan 2 (872)	64,016.63
10130 · UDSA Replacement Fund (917)	88,011.14
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00

Total 10000 · Cash & Cash Equivalents	1,550,795.91
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Total Checking/Savings	1,550,795.91
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## Accounts Receivable

12000 · A/C Receivable - Leases, etc.	1,895.70
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Total Accounts Receivable	1,895.70
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## Other Current Assets

12001 · A/C Receivable - Water Services	112,858.63
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	795.52
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	163,039.02
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Total Current Assets	1,715,730.63
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## Fixed Assets

14000 · Land	21,452.62
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## 14001 · Buildings &amp; 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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## Frazier Park Public Utility District

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05/07/19

As of April 30, 2019

Accrual Basis

	Apr 30, 19
<b>14100 · Plant Equipment</b>	
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	19,187.46
14100 · Plant Equipment - Other	0.00
<b>Total 14100 · Plant Equipment</b>	<b>317,554.71</b>
<b>14200 · Office Equipment</b>	<b>7,080.99</b>
<b>14300 · Vehicles</b>	
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>
<b>14411 · Accumulated Depreciation</b>	<b>-4,018,754.46</b>
<b>Total Fixed Assets</b>	<b>5,439,624.60</b>
<b>TOTAL ASSETS</b>	<b>7,155,355.23</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	46,619.36
<b>Total Accounts Payable</b>	<b>46,619.36</b>
<b>Credit Cards</b>	
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)	8,054.59
20014 · California Bank & Tr (TM-7305)	232.23
20020 · Voyager US Bank (0016-0024)	181.06
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
<b>Total Credit Cards</b>	<b>8,467.88</b>

## Frazier Park Public Utility District

## Balance Sheet

05/07/19

As of April 30, 2019

Accrual Basis

	Apr 30, 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>75,672.29</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	817,256.25
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>2,986,256.25</b>
28046 · Current Maturities	0.00
<b>Total Long Term Liabilities</b>	<b>3,007,297.90</b>
<b>Total Liabilities</b>	<b>3,082,970.19</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	420,295.54
<b>Total Equity</b>	<b>4,072,385.04</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,155,355.23</b>

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual - YTD 2017/2018**

July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	927,123.91	825,000.00	102,123.91
40002 · Water Sales - Business	101,652.07	100,000.00	1,652.07
40004 · Water Sales - Bulk	20.00	82.00	-62.00
40010 · Late Fees & Other Adjustments	19,525.00	17,082.00	2,443.00
40011 · Re-Connection Fees	7,600.00	8,332.00	-732.00
40012 · Credit Card Fees Income	7,648.79	3,750.00	3,898.79
40013 · New Connection Fees	200.00	500.00	-300.00
40014 · Administrative Fee Income	21,304.23	24,166.00	-2,861.77
42600 · Kern County			
42620 · Taxes KC Fund	49,765.65	40,832.00	8,933.65
42622 · Standby Assessment KC Fund	4,912.39	4,666.00	246.39
42623 · Delinquent Assessments KC	1,920.43	750.00	1,170.43
<b>Total 42600 · Kern County</b>	<b>56,598.47</b>	<b>46,248.00</b>	<b>10,350.47</b>
43000 · CBT-CC Cash Back Savings	0.00	416.00	-416.00
44012 · Interest Reserve Funds	330.85	108.00	222.85
45000 · Property Lease/Rental Income	19,800.27	19,168.00	632.27
<b>Total Income</b>	<b>1,161,803.59</b>	<b>1,044,852.00</b>	<b>116,951.59</b>
<b>Expense</b>			
51022 · Operations-Pump Power Electrica	42,547.85	40,000.00	2,547.85
51023 · Uniforms-Mats-Towels Expense	897.24	2,916.00	-2,018.76
51025 · Distribution System Maintenance	87,677.41	66,668.00	21,009.41
51026 · Tools Expense	1,696.72	1,000.00	696.72
51032 · Fuel - Vehicle & Equipment	8,915.70	7,500.00	1,415.70
51081 · Environmental Fees	1,803.72	1,666.00	137.72
51082 · Testing & Lab Fees	5,241.00	7,500.00	-2,259.00
52021 · Equipment Rental	911.82	2,082.00	-1,170.18
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	1,307.54	41,666.00	-40,358.46
52114 · Computer Maintenance	4,676.44	3,750.00	926.44
52116 · Equipment Maintenance	10,720.73	3,332.00	7,388.73
52118 · Vehicle Maintenance	9,147.08	2,082.00	7,065.08
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>25,851.79</b>	<b>50,830.00</b>	<b>-24,978.21</b>
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	49,745.94	40,832.00	8,913.94
<b>Total 60010 · Wages - Administrative</b>	<b>49,745.94</b>	<b>40,832.00</b>	<b>8,913.94</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	64,411.99	64,166.00	245.99
60022 · Wages - Operations-Other Staff	112,672.95	108,332.00	4,340.95
<b>Total 60020 · Wages - Operations</b>	<b>177,084.94</b>	<b>172,498.00</b>	<b>4,586.94</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	17,523.32	17,916.00	-392.68
60102 · Payroll Tax Expense - State	1,619.37	2,500.00	-880.63
<b>Total 60100 · Payroll Tax Expenses</b>	<b>19,142.69</b>	<b>20,416.00</b>	<b>-1,273.31</b>
60140 · Employee Mileage Reimbursement	0.00	832.00	-832.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	3,481.03	2,582.00	899.03
60152 · Payroll Clock & Software	1,139.52	1,250.00	-110.48
60153 · ADP Retirement Plan Admin Fees	1,030.00	2,082.00	-1,052.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>5,650.55</b>	<b>5,914.00</b>	<b>-263.45</b>
60160 · Employee Hiring Expenses	0.00	250.00	-250.00
60200 · Employee Benefits			
60201 · Dental Insurance	5,808.60	6,250.00	-441.40
60202 · Medical Insurance	96,627.30	97,582.00	-954.70
60203 · Vision Insurance	1,395.60	1,500.00	-104.40
60204 · Workers Comp Insurance	13,408.13	11,666.00	1,742.13
<b>Total 60200 · Employee Benefits</b>	<b>117,239.63</b>	<b>116,998.00</b>	<b>241.63</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>368,863.75</b>	<b>357,740.00</b>	<b>11,123.75</b>

	Jul '18 - Apr 19	Budget	\$ Over Budget
61005 · Advertising	0.00	250.00	-250.00
61007 · Bad Debt Expense	0.00	2,082.00	-2,082.00
61010 · Bank Fees	876.36	916.00	-39.64
61014 · Directors' Fees	5,700.00	6,666.00	-966.00
61015 · Dues	9,088.63	5,832.00	3,256.63
62020 · Education & Training	1,445.00	4,166.00	-2,721.00
63560 · Insurance			
63561 · Property Insurance	0.00	3,500.00	-3,500.00
63562 · Equipment & Liability Insurance	15,867.87	12,500.00	3,367.87
63563 · Director's Bond Policy	0.00	3,916.00	-3,916.00
<b>Total 63560 · Insurance</b>	<b>19,867.87</b>	<b>19,916.00</b>	<b>-48.13</b>
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	13,921.87	14,000.00	-78.13
63642 · Interest Exp - USDA 12/07/05-04	18,062.50	36,400.00	-18,337.50
63643 · Interest Exp - USDA 05/19/11-06	48,615.00	49,500.00	-885.00
<b>Total 63640 · Interest Expense</b>	<b>80,599.37</b>	<b>99,900.00</b>	<b>-19,300.63</b>
63700 · License, Fees, & Permits	8,358.75	8,332.00	26.75
64100 · Meetings Expenses	111.34	166.00	-54.66
64110 · Merchant Credit Card Fees	5,456.88	4,750.00	706.88
64710 · Office Expense	7,521.06	8,332.00	-810.94
64715 · Office Supplies	5,543.20	4,582.00	961.20
65005 · Postage/FedEx	7,444.18	6,666.00	778.18
65008 · Printing	1,451.35	624.00	827.35
65010 · Professional Services			
65011 · Auditor	18,150.00	15,000.00	3,150.00
65015 · Bookkeeper/Accountant	10,025.00	10,100.00	-75.00
65019 · Legal Fees	1,712.50	6,666.00	-4,953.50
<b>Total 65010 · Professional Services</b>	<b>29,887.50</b>	<b>31,766.00</b>	<b>-1,878.50</b>
65020 · Property Taxes	86.36	80.00	6.36
65025 · Publications	30.00	250.00	-220.00
66000 · Security Monitoring Expense	960.00	2,500.00	-1,540.00
66010 · Telephone			
66011 · Answering Service	1,905.22	2,082.00	-176.78
66015 · Cell Phones	2,116.83	2,500.00	-383.17
66016 · iPad Internet Service	795.31	0.00	795.31
66018 · Internet - Office Computers	591.35	666.00	-74.65
66019 · Office Landline	2,496.41	2,832.00	-335.59
<b>Total 66010 · Telephone</b>	<b>7,905.12</b>	<b>8,080.00</b>	<b>-174.88</b>
66170 · Travel			
66171 · Travel - Lodging	771.95	1,250.00	-478.05
66172 · Travel - Mileage	110.63	666.00	-555.37
66173 · Travel - Meals	70.48	416.00	-345.52
66174 · Travel - Airlines	0.00	500.00	-500.00
66175 · Travel - Car Rental	12.89	666.00	-653.11
66176 · Travel - Parking	0.00	40.00	-40.00
66177 · Travel - Taxi, Shuttle, etc.	85.12	166.00	-80.88
<b>Total 66170 · Travel</b>	<b>1,051.07</b>	<b>3,704.00</b>	<b>-2,652.93</b>
66510 · Utilities			
66511 · Electricity - Offices	1,985.56	2,500.00	-514.44
66515 · Gas	131.17	500.00	-368.83
66517 · Trash	839.90	582.00	257.90
<b>Total 66510 · Utilities</b>	<b>3,717.01</b>	<b>3,582.00</b>	<b>135.01</b>
<b>Total Expense</b>	<b>741,508.05</b>	<b>761,044.00</b>	<b>-19,535.95</b>
<b>Net Ordinary Income</b>	<b>420,295.54</b>	<b>283,808.00</b>	<b>136,487.54</b>
<b>Net Income</b>	<b>420,295.54</b>	<b>283,808.00</b>	<b>136,487.54</b>

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

	Jul '18 - Apr 19	Jul '17 - Apr 18
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40001 · Water Sales - Residential	927,123.91	843,181.87
40002 · Water Sales - Business	101,652.07	107,388.15
40004 · Water Sales - Bulk	20.00	167.08
40010 · Late Fees & Other Adjustments	19,525.00	17,942.03
40011 · Re-Connection Fees	7,600.00	8,600.00
40012 · Credit Card Fees Income	7,648.79	3,349.83
40013 · New Connection Fees	200.00	8,000.00
40014 · Administrative Fee Income	21,304.23	27,300.69
42600 · Kern County		
42620 · Taxes KC Fund	49,765.65	47,402.84
42622 · Standby Assessment KC Fund	4,912.39	5,432.04
42623 · Delinquent Assessments KC	1,920.43	780.74
<b>Total 42600 · Kern County</b>	<b>56,598.47</b>	<b>53,615.62</b>
43000 · CBT-CC Cash Back Savings	0.00	500.00
44012 · Interest Reserve Funds	330.85	126.31
45000 · Property Lease/Rental Income	19,800.27	19,252.72
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>1,161,803.59</b>	<b>1,097,228.87</b>
<b>Expense</b>		
50002 · FPPUD/LOW Preplanning Grant	0.00	0.00
50003 · FPPUD/LOW Planning Grant	0.00	5,000.00
51022 · Operations-Pump Power Electrica	42,547.85	37,936.66
51023 · Uniforms-Mats-Towels Expense	897.24	3,088.57
51025 · Distribution System Maintenance	87,677.41	65,979.96
51026 · Tools Expense	1,696.72	121.49
51032 · Fuel - Vehicle & Equipment	8,915.70	7,087.94
51081 · Environmental Fees	1,803.72	1,734.56
51082 · Testing & Lab Fees	5,241.00	7,082.00
52021 · Equipment Rental	911.82	2,098.69
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	1,307.54	10,028.18
52114 · Computer Maintenance	4,676.44	4,236.62
52116 · Equipment Maintenance	10,720.73	336.42
52118 · Vehicle Maintenance	9,147.08	1,235.63
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>25,851.79</b>	<b>15,836.85</b>
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	49,745.94	40,068.13
<b>Total 60010 · Wages - Administrative</b>	<b>49,745.94</b>	<b>40,068.13</b>
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	64,411.99	58,854.84
60022 · Wages - Operations-Other Staff	112,672.95	120,883.56
<b>Total 60020 · Wages - Operations</b>	<b>177,084.94</b>	<b>179,738.40</b>
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	17,523.32	18,128.79
60102 · Payroll Tax Expense - State	1,619.37	2,403.81
<b>Total 60100 · Payroll Tax Expenses</b>	<b>19,142.69</b>	<b>20,532.60</b>
60140 · Employee Mileage Reimbursement	0.00	876.99

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

05/07/19

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	Jul '18 - Apr 19	Jul '17 - Apr 18
<b>60150 · Payroll Processing Fees</b>		
60151 · Payroll Check Processing	3,481.03	2,672.76
60152 · Payroll Clock & Software	1,139.52	1,195.00
60153 · ADP Retirement Plan Admin Fees	1,030.00	2,096.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>5,650.55</b>	<b>5,963.76</b>
<b>60200 · Employee Benefits</b>		
60201 · Dental Insurance	5,808.60	6,363.36
60202 · Medical Insurance	96,627.30	106,135.50
60203 · Vision Insurance	1,395.60	1,628.20
60204 · Workers Comp Insurance	13,408.13	10,408.27
<b>Total 60200 · Employee Benefits</b>	<b>117,239.63</b>	<b>124,535.33</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>368,863.75</b>	<b>371,715.21</b>
<b>61007 · Bad Debt Expense</b>	<b>0.00</b>	<b>2,579.55</b>
<b>61010 · Bank Fees</b>	<b>876.36</b>	<b>145.07</b>
<b>61014 · Directors' Fees</b>	<b>5,700.00</b>	<b>7,000.00</b>
<b>61015 · Dues</b>	<b>9,088.63</b>	<b>6,427.79</b>
<b>62020 · Education &amp; Training</b>	<b>1,445.00</b>	<b>3,063.50</b>
<b>63560 · Insurance</b>		
63561 · Property Insurance	0.00	4,021.00
63562 · Equipment & Liability Insurance	15,867.87	14,569.13
63563 · Director's Bond Policy	0.00	4,700.00
63560 · Insurance - Other	4,000.00	0.00
<b>Total 63560 · Insurance</b>	<b>19,867.87</b>	<b>23,290.13</b>
<b>63640 · Interest Expense</b>		
63641 · Interest Exp - USDA 12/07/05-03	13,921.87	14,128.12
63642 · Interest Exp - USDA 12/07/05-04	18,062.50	36,443.75
63643 · Interest Exp - USDA 05/19/11-06	48,615.00	49,546.87
<b>Total 63640 · Interest Expense</b>	<b>80,599.37</b>	<b>100,118.74</b>
<b>63700 · License, Fees, &amp; Permits</b>	<b>8,358.75</b>	<b>8,138.41</b>
<b>64100 · Meetings Expenses</b>	<b>111.34</b>	<b>50.02</b>
<b>64110 · Merchant Credit Card Fees</b>	<b>5,456.88</b>	<b>4,687.72</b>
<b>64710 · Office Expense</b>	<b>7,521.06</b>	<b>7,244.45</b>
<b>64715 · Office Supplies</b>	<b>5,543.20</b>	<b>4,948.46</b>
<b>65005 · Postage/FedEx</b>	<b>7,444.18</b>	<b>6,292.15</b>
<b>65008 · Printing</b>	<b>1,451.35</b>	<b>25.74</b>
<b>65010 · Professional Services</b>		
65011 · Auditor	18,150.00	18,935.00
65015 · Bookkeeper/Accountant	10,025.00	10,028.00
65019 · Legal Fees	1,712.50	4,016.60
<b>Total 65010 · Professional Services</b>	<b>29,887.50</b>	<b>32,979.60</b>
<b>65020 · Property Taxes</b>	<b>86.36</b>	<b>77.58</b>
<b>65025 · Publications</b>	<b>30.00</b>	<b>164.12</b>
<b>66000 · Security Monitoring Expense</b>	<b>960.00</b>	<b>960.00</b>
<b>66010 · Telephone</b>		
66011 · Answering Service	1,905.22	1,971.39
66015 · Cell Phones	2,116.83	2,120.89
66016 · iPad Internet Service	795.31	0.00
66018 · Internet - Office Computers	591.35	677.10
66019 · Office Landline	2,496.41	1,767.55
<b>Total 66010 · Telephone</b>	<b>7,905.12</b>	<b>6,536.93</b>

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

	Jul '18 - Apr 19	Jul '17 - Apr 18
<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
66174 · Travel - Airlines	0.00	593.10
66175 · Travel - Car Rental	12.89	287.11
66177 · Travel - Taxi, Shuttle, etc.	85.12	0.00
<b>Total 66170 · Travel</b>	<b>1,051.07</b>	<b>2,305.29</b>
<b>66510 · Utilities</b>		
66511 · Electricity - Offices	1,985.56	2,661.54
66515 · Gas	131.17	428.03
66517 · Trash	839.90	622.71
66510 · Utilities - Other	760.38	0.00
<b>Total 66510 · Utilities</b>	<b>3,717.01</b>	<b>3,712.28</b>
<b>Total Expense</b>	<b>741,508.05</b>	<b>738,429.46</b>
<b>Net Ordinary Income</b>	<b>420,295.54</b>	<b>358,799.41</b>
<b>Other Income/Expense</b>		
Other Income		
89999 · Prior Year Adjustments	0.00	443.64
<b>Total Other Income</b>	<b>0.00</b>	<b>443.64</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>443.64</b>
<b>Net Income</b>	<b>420,295.54</b>	<b>359,243.05</b>



## Frazier Park Public Utility District

## Profit &amp; Loss

05/07/19

April 2019

Accrual Basis

	Apr 19
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	94,730.58
40002 · Water Sales - Business	10,857.57
40004 · Water Sales - Bulk	20.00
40010 · Late Fees & Other Adjustments	1,929.82
40011 · Re-Connection Fees	1,100.00
40012 · Credit Card Fees Income	814.88
40013 · New Connection Fees	200.00
40014 · Administrative Fee Income	2,477.52
42600 · Kern County	
42620 · Taxes KC Fund	18,760.29
42622 · Standby Assessment KC Fund	1,018.79
42623 · Delinquent Assessments KC	831.30
Total 42600 · Kern County	20,610.38
44012 · Interest Reserve Funds	37.68
45000 · Property Lease/Rental Income	1,995.70
Total Income	134,774.13
Expense	
51022 · Operations-Pump Power Electrica	3,445.28
51023 · Uniforms-Mats-Towels Expense	284.78
51025 · Distribution System Maintenance	44,196.37
51026 · Tools Expense	150.96
51032 · Fuel - Vehicle & Equipment	980.11
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	140.00
52114 · Computer Maintenance	379.20
52118 · Vehicle Maintenance	26.14
Total 52110 · Maintenance & Repairs	545.34
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	5,072.91
Total 60010 · Wages - Administrative	5,072.91
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	5,578.68
60022 · Wages - Operations-Other Staff	10,409.08
Total 60020 · Wages - Operations	15,987.76
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,601.70
Total 60100 · Payroll Tax Expenses	1,601.70
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	453.90
60152 · Payroll Clock & Software	112.76
Total 60150 · Payroll Processing Fees	566.66
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
Total 60200 · Employee Benefits	11,248.24
Total 60000 · Wages & Payroll Related Expense	34,477.27

## Frazier Park Public Utility District

## Profit &amp; Loss

05/07/19

April 2019

Accrual Basis

	Apr 19
61010 · Bank Fees	15.00
61014 · Directors' Fees	500.00
61015 · Dues	2,997.63
63640 · Interest Expense	
63641 · Interest Exp - USDA 12/07/05-03	6,909.37
63643 · Interest Exp - USDA 05/19/11-06	24,071.25
<b>Total 63640 · Interest Expense</b>	<b>30,980.62</b>
63700 · License, Fees, & Permits	1,709.36
64100 · Meetings Expenses	25.74
64110 · Merchant Credit Card Fees	684.10
64710 · Office Expense	305.63
64715 · Office Supplies	314.87
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
65019 · Legal Fees	335.00
<b>Total 65010 · Professional Services</b>	<b>1,335.00</b>
66000 · Security Monitoring Expense	240.00
66010 · Telephone	
66011 · Answering Service	261.76
66015 · Cell Phones	198.39
66016 · Ipad Internet Service	49.04
66019 · Office Landline	-103.57
<b>Total 66010 · Telephone</b>	<b>405.62</b>
66170 · Travel	
66175 · Travel - Car Rental	300.00
<b>Total 66170 · Travel</b>	<b>300.00</b>
66510 · Utilities	
66517 · Trash	75.52
66510 · Utilities - Other	330.84
<b>Total 66510 · Utilities</b>	<b>406.36</b>
<b>Total Expense</b>	<b>124,300.04</b>
<b>Net Ordinary Income</b>	<b>10,474.09</b>
<b>Net Income</b>	<b>10,474.09</b>