

## Frazier Park Public Utility District

## Balance Sheet

As of September 30, 2018

10/10/18

Accrual Basis

Sep 30, 18

## ASSETS

## Current Assets

## Checking/Savings

## 10000 · Cash &amp; Cash Equivalents

10001 · Revenue/Operating Fund (1961)	291,889.71
10002 · Gen Fd Pre-USDA Loan 1 (1215)	219,842.47
10003 · Contingency Fund (326)	285,531.63
10004 · Capital Replacmnt Reserve (383)	68,952.01
10005 · Emergency Reserve (895)	146,000.00
10025 · FPPUD/LOW Preplanning Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	0
10100 · USDA Payment Fund (042)	105,618.75
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,825.28
10121 · USDA Reserve - Loan 2 (872)	52,109.44
10130 · UDSA Replacement Fund (917)	97,800.37
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00

Total 10000 · Cash & Cash Equivalents	1,339,869.70
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Total Checking/Savings	1,339,869.70
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## Accounts Receivable

12000 · A/C Receivable - Leases, etc.	1,840.49
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Total Accounts Receivable	1,840.49
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## Other Current Assets

12001 · A/C Receivable - Water Services	111,505.34
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	883.82
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	161,774.03
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Total Current Assets	1,503,484.22
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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

## Balance Sheet

10/10/18

As of September 30, 2018

Accrual Basis

	<u>Sep 30, 18</u>
<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 · Palsa 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	10,489.35
14100 · Plant Equipment - Other	0.00
<b>Total 14100 · Plant Equipment</b>	<u>308,856.60</u>
<b>14200 · Office Equipment</b>	5,142.68
<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	15.98
<b>Total 14300 · Vehicles</b>	<u>193,371.94</u>
<b>14411 · Accumulated Depreciation</b>	<u>-4,018,754.46</u>
<b>Total Fixed Assets</b>	<u>5,429,004.16</u>
<b>TOTAL ASSETS</b>	<u><u>6,932,488.38</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	22,388.83
<b>Total Accounts Payable</b>	<u>22,388.83</u>
<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)	701.05
20014 · California Bank & Tr (TM-7305)	0.00
20020 · Voyager US Bank (0016-0024)	152.42
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
<b>Total Credit Cards</b>	<u>853.47</u>

## Frazier Park Public Utility District

## Balance Sheet

As of September 30, 2018

	<u>Sep 30, 18</u>
<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>	<u>20,585.05</u>
<b>Total Current Liabilities</b>	43,827.35
<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	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	0.00
<b>Total 28040 · USDA Loans Payable</b>	<u>3,060,000.00</u>
28046 · Current Maturities	0.00
<b>Total Long Term Liabilities</b>	<u>3,081,041.65</u>
<b>Total Liabilities</b>	3,124,869.00
<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	681,055.78
Net Income	155,684.30
<b>Total Equity</b>	<u>3,807,619.38</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6,932,488.38</u></u>

**Frazier Park Public Utility District**  
**Profit & Loss**  
**September 2018**

	<u>Sep 18</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	91,030.40
40002 · Water Sales - Business	13,184.63
40010 · Late Fees & Other Adjustments	1,850.36
40011 · Re-Connection Fees	200.00
40012 · Credit Card Fees Income	670.98
40014 · Administrative Fee Income	1,677.24
44012 · Interest Reserve Funds	25.97
45000 · Property Lease/Rental Income	1,940.49
<b>Total Income</b>	<u>110,580.07</u>
<b>Expense</b>	
51022 · Operations-Pump Power Electrica	5,502.04
51025 · Distribution System Maintenance	3,132.92
51032 · Fuel - Vehicle & Equipment	653.04
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	80.00
52114 · Computer Maintenance	366.99
52118 · Vehicle Maintenance	257.16
<b>Total 52110 · Maintenance &amp; Repairs</b>	<u>704.15</u>
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	4,629.76
<b>Total 60010 · Wages - Administrative</b>	<u>4,629.76</u>
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	5,469.30
60022 · Wages - Operations-Other Staff	9,214.64
<b>Total 60020 · Wages - Operations</b>	<u>14,683.94</u>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,477.48
<b>Total 60100 · Payroll Tax Expenses</b>	<u>1,477.48</u>
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	116.15
60153 · ADP Retirement Plan Admin Fees	206.00
<b>Total 60150 · Payroll Processing Fees</b>	<u>322.15</u>
60200 · Employee Benefits	
60201 · Dental Insurance	580.86
60202 · Medical Insurance	9,958.14
60203 · Vision Insurance	139.56
60204 · Workers Comp Insurance	1,160.50
<b>Total 60200 · Employee Benefits</b>	<u>11,839.06</u>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<u>32,952.39</u>
61010 · Bank Fees	736.98
62020 · Education & Training	199.00
63560 · Insurance	
63562 · Equipment & Liability Insurance	15,867.87
<b>Total 63560 · Insurance</b>	<u>15,867.87</u>
64110 · Merchant Credit Card Fees	794.91
64710 · Office Expense	695.16
64715 · Office Supplies	360.77

Frazier Park Public Utility District  
**Profit & Loss**  
September 2018

	<u>Sep 18</u>
65010 · Professional Services	
65019 · Legal Fees	66.00
<b>Total 65010 · Professional Services</b>	<b>66.00</b>
65020 · Property Taxes	77.58
66010 · Telephone	
66015 · Cell Phones	246.50
66019 · Office Landline	285.50
<b>Total 66010 · Telephone</b>	<b>532.00</b>
66170 · Travel	
66175 · Travel - Car Rental	-287.11
<b>Total 66170 · Travel</b>	<b>-287.11</b>
66510 · Utilities	
66511 · Electricity - Offices	333.51
66515 · Gas	22.45
<b>Total 66510 · Utilities</b>	<b>355.96</b>
<b>Total Expense</b>	<b>62,343.66</b>
<b>Net Ordinary Income</b>	<b>48,236.41</b>
<b>Net Income</b>	<b>48,236.41</b>

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual**  
**July through September 2018**

	Jul - Sep 18	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	278,896.23	247,500.00	31,396.23
40002 · Water Sales - Business	37,315.67	30,000.00	7,315.67
40004 · Water Sales - Bulk	0.00	24.00	-24.00
40010 · Late Fees & Other Adjustments	5,468.53	5,124.00	344.53
40011 · Re-Connection Fees	2,800.00	2,499.00	301.00
40012 · Credit Card Fees Income	2,151.72	1,125.00	1,026.72
40013 · New Connection Fees	0.00	150.00	-150.00
40014 · Administrative Fee Income	7,957.33	7,248.00	709.33
42600 · Kern County			
42620 · Taxes KC Fund	56.63	12,249.00	-12,192.37
42622 · Standby Assessment KC Fund	78.20	1,398.00	-1,319.80
42623 · Delinquent Assessments KC	0.00	225.00	-225.00
<b>Total 42600 · Kern County</b>	<b>134.83</b>	<b>13,872.00</b>	<b>-13,737.17</b>
43000 · CBT-CC Cash Back Savings	0.00	123.00	-123.00
44012 · Interest Reserve Funds	77.38	31.00	46.38
45000 · Property Lease/Rental Income	5,821.47	5,751.00	70.47
<b>Total Income</b>	<b>340,623.16</b>	<b>313,447.00</b>	<b>27,176.16</b>
<b>Expense</b>			
51022 · Operations-Pump Power Electrica	15,382.88	12,000.00	3,382.88
51023 · Uniforms-Mats-Towels Expense	431.29	873.00	-441.71
51025 · Distribution System Maintenance	19,038.96	20,001.00	-962.04
51026 · Tools Expense	0.00	300.00	-300.00
51032 · Fuel - Vehicle & Equipment	2,376.28	2,250.00	126.28
51081 · Environmental Fees	515.74	498.00	17.74
51082 · Testing & Lab Fees	1,050.00	2,250.00	-1,200.00
52021 · Equipment Rental	0.00	624.00	-624.00
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	954.25	12,498.00	-11,543.75
52114 · Computer Maintenance	1,053.18	1,125.00	-71.82
52116 · Equipment Maintenance	0.00	999.00	-999.00
52118 · Vehicle Maintenance	2,054.76	624.00	1,430.76
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>4,062.19</b>	<b>15,246.00</b>	<b>-11,183.81</b>
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	13,847.86	12,249.00	1,598.86
<b>Total 60010 · Wages - Administrative</b>	<b>13,847.86</b>	<b>12,249.00</b>	<b>1,598.86</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	19,997.05	19,248.00	749.05
60022 · Wages - Operations-Other Staff	32,279.01	32,499.00	-219.99
<b>Total 60020 · Wages - Operations</b>	<b>52,276.06</b>	<b>51,747.00</b>	<b>529.06</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	4,986.67	5,373.00	-386.33
60102 · Payroll Tax Expense - State	65.37	750.00	-684.63
<b>Total 60100 · Payroll Tax Expenses</b>	<b>5,052.04</b>	<b>6,123.00</b>	<b>-1,070.96</b>
60140 · Employee Mileage Reimbursement	0.00	249.00	-249.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	580.75	774.00	-193.25
60152 · Payroll Clock & Software	236.00	375.00	-139.00
60153 · ADP Retirement Plan Admin Fees	412.00	624.00	-212.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>1,228.75</b>	<b>1,773.00</b>	<b>-544.25</b>
60160 · Employee Hiring Expenses	0.00	75.00	-75.00

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Accrual Basis

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual**  
**July through September 2018**

	Jul - Sep 18	Budget	\$ Over Budget
<b>60200 · Employee Benefits</b>			
60201 · Dental Insurance	1,742.58	1,875.00	-132.42
60202 · Medical Insurance	29,874.42	29,274.00	600.42
60203 · Vision Insurance	418.68	450.00	-31.32
60204 · Workers Comp Insurance	5,284.63	3,498.00	1,786.63
<b>Total 60200 · Employee Benefits</b>	<b>37,320.31</b>	<b>35,097.00</b>	<b>2,223.31</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>109,725.02</b>	<b>107,313.00</b>	<b>2,412.02</b>
<b>61005 · Advertising</b>	0.00	75.00	-75.00
<b>61007 · Bad Debt Expense</b>	0.00	624.00	-624.00
<b>61010 · Bank Fees</b>	852.88	273.00	579.88
<b>61014 · Directors' Fees</b>	1,300.00	1,998.00	-698.00
<b>61015 · Dues</b>	740.00	1,749.00	-1,009.00
<b>62020 · Education &amp; Training</b>	401.00	1,248.00	-847.00
<b>63560 · Insurance</b>			
63561 · Property Insurance	0.00	1,050.00	-1,050.00
63562 · Equipment & Liability Insurance	15,867.87	3,750.00	12,117.87
63563 · Director's Bond Policy	0.00	1,173.00	-1,173.00
<b>Total 63560 · Insurance</b>	<b>15,867.87</b>	<b>5,973.00</b>	<b>9,894.87</b>
<b>63700 · License, Fees, &amp; Permits</b>	373.00	2,499.00	-2,126.00
<b>64100 · Meetings Expenses</b>	33.09	48.00	-14.91
<b>64110 · Merchant Credit Card Fees</b>	1,269.75	1,425.00	-155.25
<b>64710 · Office Expense</b>	1,807.88	2,499.00	-691.12
<b>64715 · Office Supplies</b>	1,290.53	1,374.00	-83.47
<b>65005 · Postage/FedEx</b>	1,933.54	1,998.00	-64.46
<b>65008 · Printing</b>	667.45	186.00	481.45
<b>65010 · Professional Services</b>			
65011 · Auditor	0.00	4,500.00	-4,500.00
65015 · Bookkeeper/Accountant	2,000.00	3,000.00	-1,000.00
65019 · Legal Fees	66.00	1,998.00	-1,932.00
<b>Total 65010 · Professional Services</b>	<b>2,066.00</b>	<b>9,498.00</b>	<b>-7,432.00</b>
<b>65020 · Property Taxes</b>	77.58	0.00	77.58
<b>65025 · Publications</b>	0.00	75.00	-75.00
<b>66000 · Security Monitoring Expense</b>	240.00	750.00	-510.00
<b>66010 · Telephone</b>			
66011 · Answering Service	376.22	624.00	-247.78
66015 · Cell Phones	674.99	750.00	-75.01
66018 · Internet - Office Computers	141.30	198.00	-56.70
66019 · Office Landline	858.72	849.00	9.72
<b>Total 66010 · Telephone</b>	<b>2,051.23</b>	<b>2,421.00</b>	<b>-369.77</b>
<b>66170 · Travel</b>			
66171 · Travel - Lodging	425.07	375.00	50.07
66172 · Travel - Mileage	0.00	198.00	-198.00
66173 · Travel - Meals	59.20	123.00	-63.80
66174 · Travel - Airlines	0.00	150.00	-150.00
66175 · Travel - Car Rental	-287.11	198.00	-485.11
66176 · Travel - Parking	0.00	12.00	-12.00
66177 · Travel - Taxi, Shuttle, etc.	85.12	48.00	37.12
<b>Total 66170 · Travel</b>	<b>282.28</b>	<b>1,104.00</b>	<b>-821.72</b>

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Accrual Basis

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual**  
**July through September 2018**

	<u>Jul - Sep 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>66510 · Utilities</b>			
<b>66511 · Electricity - Offices</b>	810.10	750.00	60.10
<b>66515 · Gas</b>	65.76	150.00	-84.24
<b>66517 · Trash</b>	226.56	174.00	52.56
<b>Total 66510 · Utilities</b>	<u>1,102.42</u>	<u>1,074.00</u>	<u>28.42</u>
<b>Total Expense</b>	<u>184,938.86</u>	<u>198,246.00</u>	<u>-13,307.14</u>
<b>Net Ordinary Income</b>	<u>155,684.30</u>	<u>115,201.00</u>	<u>40,483.30</u>
<b>Net Income</b>	<u><u>155,684.30</u></u>	<u><u>115,201.00</u></u>	<u><u>40,483.30</u></u>

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

	Jul - Sep 18	Jul - Sep 17
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40001 · Water Sales - Residential	278,896.23	253,407.99
40002 · Water Sales - Business	37,315.67	35,364.74
40004 · Water Sales - Bulk	0.00	167.08
40010 · Late Fees & Other Adjustments	5,468.53	6,045.13
40011 · Re-Connection Fees	2,800.00	2,300.00
40012 · Credit Card Fees Income	2,151.72	620.00
40014 · Administrative Fee Income	7,957.33	4,396.01
42600 · Kern County		
42620 · Taxes KC Fund	56.63	3,903.96
42622 · Standby Assessment KC Fund	78.20	231.37
42623 · Delinquent Assessments KC	0.00	50.44
<b>Total 42600 · Kern County</b>	<b>134.83</b>	<b>4,185.77</b>
44012 · Interest Reserve Funds	77.38	35.67
45000 · Property Lease/Rental Income	5,821.47	5,669.29
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>340,623.16</b>	<b>319,996.25</b>
<b>Expense</b>		
50002 · FPPUD/LOW Preplanning Grant	0.00	0.00
50003 · FPPUD/LOW Planning Grant	0.00	1,400.00
51022 · Operations-Pump Power Electrica	15,382.88	9,242.03
51023 · Uniforms-Mats-Towels Expense	431.29	1,677.90
51025 · Distribution System Maintenance	19,038.96	10,759.75
51026 · Tools Expense	0.00	121.49
51032 · Fuel - Vehicle & Equipment	2,376.28	2,981.29
51081 · Environmental Fees	515.74	580.31
51082 · Testing & Lab Fees	1,050.00	827.00
52021 · Equipment Rental	0.00	562.70
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	954.25	7,421.01
52114 · Computer Maintenance	1,053.18	922.78
52118 · Vehicle Maintenance	2,054.76	1,838.77
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>4,062.19</b>	<b>10,182.56</b>
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	13,847.86	10,730.21
<b>Total 60010 · Wages - Administrative</b>	<b>13,847.86</b>	<b>10,730.21</b>
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	19,997.05	16,696.02
60022 · Wages - Operations-Other Staff	32,279.01	35,828.62
<b>Total 60020 · Wages - Operations</b>	<b>52,276.06</b>	<b>52,524.64</b>
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	4,986.67	4,797.46
60102 · Payroll Tax Expense - State	65.37	51.82
<b>Total 60100 · Payroll Tax Expenses</b>	<b>5,052.04</b>	<b>4,849.28</b>
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	580.75	687.15
60152 · Payroll Clock & Software	236.00	358.50
60153 · ADP Retirement Plan Admin Fees	412.00	630.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>1,228.75</b>	<b>1,675.65</b>

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

	Jul - Sep 18	Jul - Sep 17
<b>60200 · Employee Benefits</b>		
60201 · Dental Insurance	1,742.58	2,019.96
60202 · Medical Insurance	29,874.42	31,144.56
60203 · Vision Insurance	418.68	488.46
60204 · Workers Comp Insurance	5,284.63	3,491.08
<b>Total 60200 · Employee Benefits</b>	<b>37,320.31</b>	<b>37,144.06</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>109,725.02</b>	<b>106,923.84</b>
<b>61010 · Bank Fees</b>	852.88	0.00
<b>61014 · Directors' Fees</b>	1,300.00	3,200.00
<b>61015 · Dues</b>	740.00	1,166.61
<b>62020 · Education &amp; Training</b>	401.00	1,045.00
<b>63560 · Insurance</b>		
63562 · Equipment & Liability Insurance	15,867.87	14,569.13
63563 · Director's Bond Policy	0.00	700.00
<b>Total 63560 · Insurance</b>	<b>15,867.87</b>	<b>15,269.13</b>
<b>63700 · License, Fees, &amp; Permits</b>	373.00	167.00
<b>64100 · Meetings Expenses</b>	33.09	21.79
<b>64110 · Merchant Credit Card Fees</b>	1,269.75	1,368.41
<b>64710 · Office Expense</b>	1,807.88	2,787.24
<b>64715 · Office Supplies</b>	1,290.53	955.64
<b>65005 · Postage/FedEx</b>	1,933.54	2,104.34
<b>65008 · Printing</b>	667.45	0.00
<b>65010 · Professional Services</b>		
65011 · Auditor	0.00	1,585.00
65015 · Bookkeeper/Accountant	2,000.00	3,000.00
65019 · Legal Fees	66.00	685.00
<b>Total 65010 · Professional Services</b>	<b>2,066.00</b>	<b>5,270.00</b>
<b>65020 · Property Taxes</b>	77.58	77.58
<b>65025 · Publications</b>	0.00	118.00
<b>66000 · Security Monitoring Expense</b>	240.00	240.00
<b>66010 · Telephone</b>		
66011 · Answering Service	376.22	512.90
66015 · Cell Phones	674.99	570.88
66018 · Internet - Office Computers	141.30	190.30
66019 · Office Landline	858.72	508.47
<b>Total 66010 · Telephone</b>	<b>2,051.23</b>	<b>1,782.55</b>
<b>66170 · Travel</b>		
66171 · Travel - Lodging	425.07	344.85
66173 · Travel - Meals	59.20	12.07
66175 · Travel - Car Rental	-287.11	0.00
66177 · Travel - Taxi, Shuttle, etc.	85.12	0.00
<b>Total 66170 · Travel</b>	<b>282.28</b>	<b>356.92</b>
<b>66510 · Utilities</b>		
66511 · Electricity - Offices	810.10	1,217.87
66515 · Gas	65.76	62.62
66517 · Trash	226.56	151.04
<b>Total 66510 · Utilities</b>	<b>1,102.42</b>	<b>1,431.53</b>
<b>Total Expense</b>	<b>184,938.86</b>	<b>182,620.61</b>
<b>Net Ordinary Income</b>	<b>155,684.30</b>	<b>137,375.64</b>

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

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	<u>Jul - Sep 18</u>	<u>Jul - Sep 17</u>
Other Income/Expense		
Other Income		
89999 - Prior Year Adjustments	0.00	343.64
Total Other Income	0.00	343.64
Net Other Income	0.00	343.64
Net Income	<u>155,684.30</u>	<u>137,719.28</u>