

## Frazier Park Public Utility District

## Balance Sheet

As of October 31, 2018

	Oct 31, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10000 · Cash & Cash Equivalents	
10001 · Revenue/Operating Fund (1961)	186,964.98
10002 · Gen Fd Pre-USDA Loan 1 (1215)	219,842.47
10003 · Contingency Fund (326)	285,554.86
10004 · Capital Replacmnt Reserve (383)	68,957.62
10005 · Emergency Reserve (895)	296,000.00
10025 · FPPUD/LOW Preplanning Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	0
10100 · USDA Payment Fund (042)	0.00
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,826.58
10121 · USDA Reserve - Loan 2 (872)	52,754.38
10130 · USDA Replacement Fund (917)	99,230.89
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00
<b>Total 10000 · Cash &amp; Cash Equivalents</b>	<b>1,281,431.82</b>
<b>Total Checking/Savings</b>	<b>1,281,431.82</b>
Accounts Receivable	
12000 · A/C Receivable - Leases, etc.	1,895.70
<b>Total Accounts Receivable</b>	<b>1,895.70</b>
<b>Other Current Assets</b>	
12001 · A/C Receivable - Water Services	102,171.81
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	1,383.82
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	7,804.63
12999 · Bad Debt Loss	-750.00
13000 · Inventory	41,530.24
<b>Total Other Current Assets</b>	<b>152,940.50</b>
<b>Total Current Assets</b>	<b>1,436,268.02</b>
<b>Fixed Assets</b>	
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
<b>Total 14001 · Buildings &amp; Structures</b>	<b>8,918,934.78</b>

## Frazier Park Public Utility District

## Balance Sheet

11/08/18

As of October 31, 2018

Accrual Basis

	Oct 31, 18
14100 · Plant Equipment	
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	12,439.35
14100 · Plant Equipment - Other	0.00
<b>Total 14100 · Plant Equipment</b>	<b>310,806.60</b>
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
14353 · Dump Truck	64,233.21
14300 · Vehicles - Other	15.98
<b>Total 14300 · Vehicles</b>	<b>193,371.94</b>
14411 · Accumulated Depreciation	-4,018,754.46
<b>Total Fixed Assets</b>	<b>5,430,954.16</b>
<b>TOTAL ASSETS</b>	<b>6,867,222.18</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	26,341.51
<b>Total Accounts Payable</b>	<b>26,341.51</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)	2,420.84
20014 · California Bank & Tr (TM-7305)	305.15
20020 · Voyager US Bank (0016-0024)	0.00
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
<b>Total Credit Cards</b>	<b>2,725.99</b>

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Accrual Basis

**Frazier Park Public Utility District**  
**Balance Sheet**  
As of October 31, 2018

	Oct 31, 18
<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>49,652.55</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	835,000.00
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>3,004,000.00</b>
28046 · Current Maturities	0.00
<b>Total Long Term Liabilities</b>	<b>3,025,041.65</b>
<b>Total Liabilities</b>	<b>3,074,694.20</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	681,055.78
Net Income	140,592.90
<b>Total Equity</b>	<b>3,792,527.98</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,867,222.18</b>

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

	Jul - Oct 18	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	368,814.10	330,000.00	38,814.10
40002 · Water Sales - Business	44,893.93	40,000.00	4,893.93
40004 · Water Sales - Bulk	0.00	32.00	-32.00
40010 · Late Fees & Other Adjustments	7,633.43	6,832.00	801.43
40011 · Re-Connection Fees	3,900.00	3,332.00	568.00
40012 · Credit Card Fees Income	2,870.97	1,500.00	1,370.97
40013 · New Connection Fees	0.00	200.00	-200.00
40014 · Administrative Fee Income	9,954.26	9,664.00	290.26
42600 · Kern County			
42620 · Taxes KC Fund	4,655.55	16,332.00	-11,676.45
42622 · Standby Assessment KC Fund	409.99	1,864.00	-1,454.01
42623 · Delinquent Assessments KC	0.00	300.00	-300.00
<b>Total 42600 · Kern County</b>	<b>5,065.54</b>	<b>18,496.00</b>	<b>-13,430.46</b>
43000 · CBT-CC Cash Back Savings	0.00	164.00	-164.00
44012 · Interest Reserve Funds	124.97	42.00	82.97
45000 · Property Lease/Rental Income	7,826.07	7,668.00	158.07
<b>Total Income</b>	<b>451,083.27</b>	<b>417,930.00</b>	<b>33,153.27</b>
<b>Expense</b>			
51022 · Operations-Pump Power Electrica	24,455.08	16,000.00	8,455.08
51023 · Uniforms-Mats-Towels Expense	506.29	1,164.00	-657.71
51025 · Distribution System Maintenance	32,534.46	26,668.00	5,866.46
51026 · Tools Expense	620.18	400.00	220.18
51032 · Fuel - Vehicle & Equipment	4,262.78	3,000.00	1,262.78
51081 · Environmental Fees	515.74	664.00	-148.26
51082 · Testing & Lab Fees	1,998.00	3,000.00	-1,002.00
52021 · Equipment Rental	911.82	832.00	79.82
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	985.31	16,664.00	-15,678.69
52114 · Computer Maintenance	1,421.78	1,500.00	-78.22
52116 · Equipment Maintenance	0.00	1,332.00	-1,332.00
52118 · Vehicle Maintenance	2,319.04	832.00	1,487.04
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>4,726.13</b>	<b>20,328.00</b>	<b>-15,601.87</b>
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	17,669.47	16,332.00	1,337.47
<b>Total 60010 · Wages - Administrative</b>	<b>17,669.47</b>	<b>16,332.00</b>	<b>1,337.47</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	25,466.35	25,664.00	-197.65
60022 · Wages - Operations-Other Staff	43,761.70	43,332.00	429.70
<b>Total 60020 · Wages - Operations</b>	<b>69,228.05</b>	<b>68,996.00</b>	<b>232.05</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	6,575.86	7,164.00	-588.14
60102 · Payroll Tax Expense - State	65.37	1,000.00	-934.63
<b>Total 60100 · Payroll Tax Expenses</b>	<b>6,641.23</b>	<b>8,164.00</b>	<b>-1,522.77</b>
60140 · Employee Mileage Reimbursement	0.00	332.00	-332.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	940.80	1,032.00	-91.20
60152 · Payroll Clock & Software	354.00	500.00	-146.00
60153 · ADP Retirement Plan Admin Fees	618.00	832.00	-214.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>1,912.80</b>	<b>2,364.00</b>	<b>-451.20</b>
60160 · Employee Hiring Expenses	0.00	100.00	-100.00

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

11/07/18

Accrual Basis

	Jul - Oct 18	Budget	\$ Over Budget
<b>60200 · Employee Benefits</b>			
60201 · Dental Insurance	2,323.44	2,500.00	-176.56
60202 · Medical Insurance	39,832.56	39,032.00	800.56
60203 · Vision Insurance	558.24	600.00	-41.76
60204 · Workers Comp Insurance	6,445.13	4,664.00	1,781.13
<b>Total 60200 · Employee Benefits</b>	<b>49,159.37</b>	<b>46,796.00</b>	<b>2,363.37</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>144,610.92</b>	<b>143,084.00</b>	<b>1,526.92</b>
<b>61005 · Advertising</b>	0.00	100.00	-100.00
<b>61007 · Bad Debt Expense</b>	0.00	832.00	-832.00
<b>61010 · Bank Fees</b>	861.36	364.00	497.36
<b>61014 · Directors' Fees</b>	2,200.00	2,664.00	-464.00
<b>61015 · Dues</b>	6,526.00	2,332.00	4,194.00
<b>62020 · Education &amp; Training</b>	927.00	1,664.00	-737.00
<b>63560 · Insurance</b>			
63561 · Property Insurance	0.00	1,400.00	-1,400.00
63562 · Equipment & Liability Insurance	15,867.87	5,000.00	10,867.87
63563 · Director's Bond Policy	0.00	1,564.00	-1,564.00
<b>Total 63560 · Insurance</b>	<b>15,867.87</b>	<b>7,964.00</b>	<b>7,903.87</b>
<b>63640 · Interest Expense</b>			
63641 · Interest Exp - USDA 12/07/05-03	7,012.50	7,000.00	12.50
63642 · Interest Exp - USDA 12/07/05-04	18,062.50	18,200.00	-137.50
63643 · Interest Exp - USDA 05/19/11-06	24,543.75	24,750.00	-206.25
<b>Total 63640 · Interest Expense</b>	<b>49,618.75</b>	<b>49,950.00</b>	<b>-331.25</b>
<b>63700 · License, Fees, &amp; Permits</b>	373.00	3,332.00	-2,959.00
<b>64100 · Meetings Expenses</b>	85.60	64.00	21.60
<b>64110 · Merchant Credit Card Fees</b>	1,862.97	1,900.00	-37.03
<b>64710 · Office Expense</b>	2,551.54	3,332.00	-780.46
<b>64715 · Office Supplies</b>	1,939.51	1,832.00	107.51
<b>65005 · Postage/FedEx</b>	1,971.80	2,664.00	-692.20
<b>65008 · Printing</b>	667.45	248.00	419.45
<b>65010 · Professional Services</b>			
65011 · Auditor	0.00	6,000.00	-6,000.00
65015 · Bookkeeper/Accountant	4,000.00	4,000.00	0.00
65019 · Legal Fees	66.00	2,664.00	-2,598.00
<b>Total 65010 · Professional Services</b>	<b>4,066.00</b>	<b>12,664.00</b>	<b>-8,598.00</b>
<b>65020 · Property Taxes</b>	86.36	0.00	86.36
<b>65025 · Publications</b>	0.00	100.00	-100.00
<b>66000 · Security Monitoring Expense</b>	480.00	1,000.00	-520.00
<b>66010 · Telephone</b>			
66011 · Answering Service	376.22	832.00	-455.78
66015 · Cell Phones	872.92	1,000.00	-127.08
66018 · Internet - Office Computers	277.85	264.00	13.85
66019 · Office Landline	1,145.91	1,132.00	13.91
<b>Total 66010 · Telephone</b>	<b>2,672.90</b>	<b>3,228.00</b>	<b>-555.10</b>
<b>66170 · Travel</b>			
66171 · Travel - Lodging	771.95	500.00	271.95
66172 · Travel - Mileage	110.63	264.00	-153.37
66173 · Travel - Meals	70.48	164.00	-93.52
66174 · Travel - Airlines	0.00	200.00	-200.00
66175 · Travel - Car Rental	-287.11	264.00	-551.11
66176 · Travel - Parking	0.00	16.00	-16.00
66177 · Travel - Taxi, Shuttle, etc.	85.12	64.00	21.12
<b>Total 66170 · Travel</b>	<b>751.07</b>	<b>1,472.00</b>	<b>-720.93</b>

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11/07/18

Accrual Basis

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

	<u>Jul - Oct 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>66510 · Utilities</b>			
66511 · Electricity - Offices	1,229.45	1,000.00	229.45
66515 · Gas	65.76	200.00	-134.24
66517 · Trash	302.08	232.00	70.08
<b>Total 66510 · Utilities</b>	<u>1,639.79</u>	<u>1,432.00</u>	<u>207.79</u>
<b>Total Expense</b>	<u>310,290.37</u>	<u>314,278.00</u>	<u>-3,987.63</u>
<b>Net Ordinary Income</b>	<u>140,792.90</u>	<u>103,652.00</u>	<u>37,140.90</u>
<b>Net Income</b>	<u><b>140,792.90</b></u>	<u><b>103,652.00</b></u>	<u><b>37,140.90</b></u>

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

	Jul - Oct 18	Jul - Oct 17
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40001 · Water Sales - Residential	368,814.10	335,317.11
40002 · Water Sales - Business	44,893.93	47,235.30
40004 · Water Sales - Bulk	0.00	167.08
40010 · Late Fees & Other Adjustments	7,633.43	7,794.34
40011 · Re-Connection Fees	3,900.00	3,600.00
40012 · Credit Card Fees Income	2,870.97	817.50
40014 · Administrative Fee Income	9,954.26	7,921.01
42600 · Kern County		
42620 · Taxes KC Fund	4,655.55	5,032.51
42622 · Standby Assessment KC Fund	409.99	429.37
42623 · Delinquent Assessments KC	0.00	459.87
<b>Total 42600 · Kern County</b>	<b>5,065.54</b>	<b>5,921.75</b>
44012 · Interest Reserve Funds	124.97	48.33
45000 · Property Lease/Rental Income	7,826.07	7,609.78
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>451,083.27</b>	<b>424,236.77</b>
<b>Expense</b>		
50002 · FPPUD/LOW Preplanning Grant	0.00	0.00
50003 · FPPUD/LOW Planning Grant	0.00	1,900.00
51022 · Operations-Pump Power Electrica	24,455.08	18,651.69
51023 · Uniforms-Mats-Towels Expense	506.29	2,002.85
51025 · Distribution System Maintenance	32,534.46	31,181.24
51026 · Tools Expense	620.18	121.49
51032 · Fuel - Vehicle & Equipment	4,262.78	3,581.55
51081 · Environmental Fees	515.74	1,026.62
51082 · Testing & Lab Fees	1,998.00	2,857.00
52021 · Equipment Rental	911.82	562.70
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	985.31	7,699.79
52114 · Computer Maintenance	1,421.78	1,483.08
52116 · Equipment Maintenance	0.00	92.81
52118 · Vehicle Maintenance	2,319.04	1,898.02
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>4,726.13</b>	<b>11,173.70</b>
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	17,669.47	14,406.72
<b>Total 60010 · Wages - Administrative</b>	<b>17,669.47</b>	<b>14,406.72</b>
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	25,466.35	22,111.69
60022 · Wages - Operations-Other Staff	43,761.70	46,541.23
<b>Total 60020 · Wages - Operations</b>	<b>69,228.05</b>	<b>68,652.92</b>
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	6,575.86	6,312.51
60102 · Payroll Tax Expense - State	65.37	51.82
<b>Total 60100 · Payroll Tax Expenses</b>	<b>6,641.23</b>	<b>6,364.33</b>
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	940.80	925.35
60152 · Payroll Clock & Software	354.00	478.00
60153 · ADP Retirement Plan Admin Fees	618.00	840.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>1,912.80</b>	<b>2,243.35</b>

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

	Jul - Oct 18	Jul - Oct 17
<b>60200 · Employee Benefits</b>		
60201 · Dental Insurance	2,323.44	2,693.28
60202 · Medical Insurance	39,832.56	41,526.08
60203 · Vision Insurance	558.24	651.28
60204 · Workers Comp Insurance	6,445.13	4,479.25
<b>Total 60200 · Employee Benefits</b>	<b>49,159.37</b>	<b>49,349.89</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>144,610.92</b>	<b>141,017.21</b>
<b>61010 · Bank Fees</b>	861.36	0.00
<b>61014 · Directors' Fees</b>	2,200.00	3,700.00
<b>61015 · Dues</b>	6,526.00	6,321.61
<b>62020 · Education &amp; Training</b>	927.00	1,721.50
<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>63640 · Interest Expense</b>		
63641 · Interest Exp - USDA 12/07/05-03	7,012.50	7,115.62
63642 · Interest Exp - USDA 12/07/05-04	18,062.50	18,381.25
63643 · Interest Exp - USDA 05/19/11-06	24,543.75	25,003.12
<b>Total 63640 · Interest Expense</b>	<b>49,618.75</b>	<b>50,499.99</b>
<b>63700 · License, Fees, &amp; Permits</b>	373.00	167.00
<b>64100 · Meetings Expenses</b>	85.60	21.79
<b>64110 · Merchant Credit Card Fees</b>	1,862.97	1,844.78
<b>64710 · Office Expense</b>	2,551.54	3,403.24
<b>64715 · Office Supplies</b>	1,939.51	1,034.42
<b>65005 · Postage/FedEx</b>	1,971.80	2,524.24
<b>65008 · Printing</b>	667.45	0.00
<b>65010 · Professional Services</b>		
65011 · Auditor	0.00	5,335.00
65015 · Bookkeeper/Accountant	4,000.00	4,000.00
65019 · Legal Fees	66.00	685.00
<b>Total 65010 · Professional Services</b>	<b>4,066.00</b>	<b>10,020.00</b>
<b>65020 · Property Taxes</b>	86.36	77.58
<b>65025 · Publications</b>	0.00	118.00
<b>66000 · Security Monitoring Expense</b>	480.00	480.00
<b>66010 · Telephone</b>		
66011 · Answering Service	376.22	843.10
66015 · Cell Phones	872.92	777.66
66018 · Internet - Office Computers	277.85	267.95
66019 · Office Landline	1,145.91	681.18
<b>Total 66010 · Telephone</b>	<b>2,672.90</b>	<b>2,569.89</b>
<b>66170 · Travel</b>		
66171 · Travel - Lodging	771.95	945.96
66172 · Travel - Mileage	110.63	0.00
66173 · Travel - Meals	70.48	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>751.07</b>	<b>958.03</b>



## Frazier Park Public Utility District Profit & Loss YTD Comparison July through October 2018

	Jul - Oct 18	Jul - Oct 17
<b>66510 · Utilities</b>		
66511 · Electricity - Offices	1,229.45	1,700.34
66515 · Gas	65.76	95.14
66517 · Trash	302.08	245.06
66510 · Utilities - Other	42.50	0.00
<b>Total 66510 · Utilities</b>	<u>1,639.79</u>	<u>2,040.54</u>
<b>Total Expense</b>	<u>310,290.37</u>	<u>316,847.79</u>
<b>Net Ordinary Income</b>	140,792.90	107,388.98
<b>Other Income/Expense</b>		
<b>Other Income</b>		
89999 · Prior Year Adjustments	0.00	343.64
<b>Total Other Income</b>	<u>0.00</u>	<u>343.64</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>343.64</u>
<b>Net Income</b>	<u><u>140,792.90</u></u>	<u><u>107,732.62</u></u>

## Frazier Park Public Utility District

## Profit &amp; Loss

11/07/18

October 2018

Accrual Basis

	Oct 18
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	89,917.87
40002 · Water Sales - Business	7,578.26
40010 · Late Fees & Other Adjustments	2,164.90
40011 · Re-Connection Fees	1,100.00
40012 · Credit Card Fees Income	719.25
40014 · Administrative Fee Income	1,996.93
42600 · Kern County	
42620 · Taxes KC Fund	4,598.92
42622 · Standby Assessment KC Fund	331.79
<b>Total 42600 · Kern County</b>	<b>4,930.71</b>
44012 · Interest Reserve Funds	39.11
45000 · Property Lease/Rental Income	1,995.70
<b>Total Income</b>	<b>110,442.73</b>
<b>Expense</b>	
51022 · Operations-Pump Power Electrica	9,072.20
51023 · Uniforms-Mats-Towels Expense	75.00
51025 · Distribution System Maintenance	13,111.95
51026 · Tools Expense	523.19
51032 · Fuel - Vehicle & Equipment	1,886.50
52021 · Equipment Rental	911.82
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	31.06
52114 · Computer Maintenance	368.60
52118 · Vehicle Maintenance	252.50
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>652.16</b>
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	3,821.61
<b>Total 60010 · Wages - Administrative</b>	<b>3,821.61</b>
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	5,469.30
60022 · Wages - Operations-Other Staff	11,482.69
<b>Total 60020 · Wages - Operations</b>	<b>16,951.99</b>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,589.19
<b>Total 60100 · Payroll Tax Expenses</b>	<b>1,589.19</b>
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	243.90
60152 · Payroll Clock & Software	118.00
60153 · ADP Retirement Plan Admin Fees	206.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>567.90</b>
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>	<b>11,839.06</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>34,769.75</b>
61014 · Directors' Fees	400.00
61015 · Dues	5,786.00
62020 · Education & Training	461.00

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11/07/18

Accrual Basis

Frazier Park Public Utility District  
Profit & Loss  
October 2018

	Oct 18
63640 · Interest Expense	
63641 · Interest Exp - USDA 12/07/05-03	7,012.50
63642 · Interest Exp - USDA 12/07/05-04	18,062.50
63643 · Interest Exp - USDA 05/19/11-06	24,543.75
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Total 63640 · Interest Expense	49,618.75
64100 · Meetings Expenses	52.51
64110 · Merchant Credit Card Fees	593.22
64710 · Office Expense	668.68
64715 · Office Supplies	648.98
65005 · Postage/FedEx	13.40
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
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Total 65010 · Professional Services	1,000.00
65020 · Property Taxes	86.36
66000 · Security Monitoring Expense	240.00
66010 · Telephone	
66015 · Cell Phones	197.93
66018 · Internet - Office Computers	63.65
66019 · Office Landline	287.19
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Total 66010 · Telephone	548.77
66170 · Travel	
66171 · Travel - Lodging	346.88
66172 · Travel - Mileage	110.63
66173 · Travel - Meals	11.28
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Total 66170 · Travel	468.79
66510 · Utilities	
66511 · Electricity - Offices	419.35
66517 · Trash	75.52
66510 · Utilities - Other	42.50
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Total 66510 · Utilities	537.37
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Total Expense	122,126.40
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Net Ordinary Income	-11,683.67
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Net Income	-11,683.67
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