

Frazier Park Public Utility District

Balance Sheet

01/09/19

As of December 31, 2018

Accrual Basis

Dec 31, 18

ASSETS

Current Assets

Checking/Savings

10000 · Cash & Cash Equivalents

10001 · Revenue/Operating Fund (1961)	294,158.01
10002 · Gen Fd Pre-USDA Loan 1 (1215)	219,842.47
10003 · Contingency Fund (326)	285,597.81
10004 · Capital Replacmnt Reserve (383)	68,967.99
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)	71,828.98
10121 · USDA Reserve - Loan 2 (872)	54,058.81
10130 · UDSA Replacement Fund (917)	89,647.20
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00

Total 10000 · Cash & Cash Equivalents 1,380,401.31

Total Checking/Savings 1,380,401.31

Accounts Receivable

12000 · A/C Receivable - Leases, etc. 1,895.70

Total Accounts Receivable 1,895.70

Other Current Assets

12001 · A/C Receivable - Water Services	106,675.16
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	576.57
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 156,636.60

Total Current Assets 1,538,933.61

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 · 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
Total 14100 · Plant Equipment	310,806.60
14200 · Office Equipment	6,424.32
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	0.00
Total 14300 · Vehicles	193,355.96
14411 · Accumulated Depreciation	-4,018,754.46
Total Fixed Assets	5,432,219.82
TOTAL ASSETS	6,971,153.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	18,006.05
Total Accounts Payable	18,006.05
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)	2,080.98
20014 · California Bank & Tr (TM-7305)	107.59
20020 · Voyager US Bank (0016-0024)	43.47
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
Total Credit Cards	2,232.04

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Accrual Basis

	Dec 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	200.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	0.00
Total Other Current Liabilities	20,585.05
Total Current Liabilities	40,823.14
Long Term Liabilities	
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
Total 28040 · USDA Loans Payable	3,004,000.00
28046 · Current Maturities	0.00
Total Long Term Liabilities	3,025,041.65
Total Liabilities	3,065,864.79
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	681,203.81
Net Income	253,205.53
Total Equity	3,905,288.64
TOTAL LIABILITIES & EQUITY	6,971,153.43

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

	Jul - Dec 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	548,236.13	495,000.00	53,236.13
40002 · Water Sales - Business	62,918.19	60,000.00	2,918.19
40004 · Water Sales - Bulk	0.00	48.00	-48.00
40010 · Late Fees & Other Adjustments	11,359.01	10,248.00	1,111.01
40011 · Re-Connection Fees	4,600.00	4,998.00	-398.00
40012 · Credit Card Fees Income	4,378.20	2,250.00	2,128.20
40013 · New Connection Fees	0.00	300.00	-300.00
40014 · Administrative Fee Income	13,567.13	14,498.00	-930.87
42600 · Kern County			
42620 · Taxes KC Fund	28,879.78	24,498.00	4,381.78
42622 · Standby Assessment KC Fund	3,309.81	2,798.00	511.81
42623 · Delinquent Assessments KC	1,089.13	450.00	639.13
Total 42600 · Kern County	33,278.72	27,746.00	5,532.72
43000 · CBT-CC Cash Back Savings	0.00	248.00	-248.00
44012 · Interest Reserve Funds	196.28	64.00	132.28
45000 · Property Lease/Rental Income	11,817.47	11,502.00	315.47
Total Income	690,351.13	626,902.00	63,449.13
Expense			
51022 · Operations-Pump Power Electrica	28,117.10	24,000.00	4,117.10
51023 · Uniforms-Mats-Towels Expense	506.29	1,748.00	-1,241.71
51025 · Distribution System Maintenance	34,574.39	40,002.00	-5,427.61
51026 · Tools Expense	1,371.52	600.00	771.52
51032 · Fuel - Vehicle & Equipment	6,005.97	4,500.00	1,505.97
51081 · Environmental Fees	892.48	998.00	-105.52
51082 · Testing & Lab Fees	2,699.00	4,500.00	-1,801.00
52021 · Equipment Rental	911.82	1,248.00	-336.18
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	1,056.05	24,998.00	-23,941.95
52114 · Computer Maintenance	2,563.24	2,250.00	313.24
52116 · Equipment Maintenance	7,380.73	1,998.00	5,382.73
52118 · Vehicle Maintenance	5,998.65	1,248.00	4,750.65
Total 52110 · Maintenance & Repairs	16,998.67	30,494.00	-13,495.33
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	28,262.82	24,498.00	3,764.82
Total 60010 · Wages - Administrative	28,262.82	24,498.00	3,764.82
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	39,413.05	38,498.00	915.05
60022 · Wages - Operations-Other Staff	70,575.17	64,998.00	5,577.17
Total 60020 · Wages - Operations	109,988.22	103,496.00	6,492.22
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	10,504.40	10,748.00	-243.60
60102 · Payroll Tax Expense - State	65.37	1,500.00	-1,434.63
Total 60100 · Payroll Tax Expenses	10,569.77	12,248.00	-1,678.23
60140 · Employee Mileage Reimbursement	0.00	498.00	-498.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	1,550.55	1,548.00	2.55
60152 · Payroll Clock & Software	590.00	750.00	-160.00
60153 · ADP Retirement Plan Admin Fees	1,030.00	1,248.00	-218.00
Total 60150 · Payroll Processing Fees	3,170.55	3,546.00	-375.45
60160 · Employee Hiring Expenses	0.00	150.00	-150.00

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

	Jul - Dec 18	Budget	\$ Over Budget
60200 · Employee Benefits			
60201 · Dental Insurance	3,485.16	3,750.00	-264.84
60202 · Medical Insurance	59,158.02	58,548.00	610.02
60203 · Vision Insurance	837.36	900.00	-62.64
60204 · Workers Comp Insurance	8,766.13	6,998.00	1,768.13
Total 60200 · Employee Benefits	72,246.67	70,196.00	2,050.67
Total 60000 · Wages & Payroll Related Expense	224,238.03	214,632.00	9,606.03
61005 · Advertising	0.00	150.00	-150.00
61007 · Bad Debt Expense	0.00	1,248.00	-1,248.00
61010 · Bank Fees	861.36	548.00	313.36
61014 · Directors' Fees	3,400.00	3,998.00	-598.00
61015 · Dues	6,091.00	3,498.00	2,593.00
62020 · Education & Training	1,047.00	2,498.00	-1,451.00
63560 · Insurance			
63561 · Property Insurance	0.00	2,100.00	-2,100.00
63562 · Equipment & Liability Insurance	15,867.87	7,500.00	8,367.87
63563 · Director's Bond Policy	0.00	2,348.00	-2,348.00
Total 63560 · Insurance	15,867.87	11,948.00	3,919.87
63640 · Interest Expense			
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
Total 63640 · Interest Expense	49,618.75	49,950.00	-331.25
63700 · License, Fees, & Permits	3,858.01	4,998.00	-1,139.99
64100 · Meetings Expenses	85.60	98.00	-12.40
64110 · Merchant Credit Card Fees	3,009.93	2,850.00	159.93
64710 · Office Expense	5,353.66	4,998.00	355.66
64715 · Office Supplies	3,285.67	2,748.00	537.67
65005 · Postage/FedEx	4,984.68	3,998.00	986.68
65008 · Printing	1,451.35	372.00	1,079.35
65010 · Professional Services			
65011 · Auditor	7,500.00	9,000.00	-1,500.00
65015 · Bookkeeper/Accountant	6,000.00	6,000.00	0.00
65019 · Legal Fees	301.00	3,998.00	-3,697.00
Total 65010 · Professional Services	13,801.00	18,998.00	-5,197.00
65020 · Property Taxes	86.36	0.00	86.36
65025 · Publications	0.00	150.00	-150.00
66000 · Security Monitoring Expense	480.00	1,500.00	-1,020.00
66010 · Telephone			
66011 · Answering Service	1,087.53	1,248.00	-160.47
66015 · Cell Phones	1,323.31	1,500.00	-176.69
66018 · Internet - Office Computers	391.15	398.00	-6.85
66019 · Office Landline	1,718.46	1,698.00	20.46
Total 66010 · Telephone	4,520.45	4,844.00	-323.55
66170 · Travel			
66171 · Travel - Lodging	771.95	750.00	21.95
66172 · Travel - Mileage	110.63	398.00	-287.37
66173 · Travel - Meals	70.48	248.00	-177.52
66174 · Travel - Airlines	0.00	300.00	-300.00
66175 · Travel - Car Rental	-287.11	398.00	-685.11
66176 · Travel - Parking	0.00	24.00	-24.00
66177 · Travel - Taxi, Shuttle, etc.	85.12	98.00	-12.88
Total 66170 · Travel	751.07	2,216.00	-1,464.93

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Accrual Basis

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

	<u>Jul - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
66510 · Utilities			
66511 · Electricity - Offices	1,402.67	1,500.00	-97.33
66515 · Gas	131.17	300.00	-168.83
66517 · Trash	585.66	348.00	237.66
Total 66510 · Utilities	<u>2,276.57</u>	<u>2,148.00</u>	<u>128.57</u>
Total Expense	<u>437,145.60</u>	<u>446,478.00</u>	<u>-9,332.40</u>
Net Ordinary Income	<u>253,205.53</u>	<u>180,424.00</u>	<u>72,781.53</u>
Net Income	<u>253,205.53</u>	<u>180,424.00</u>	<u>72,781.53</u>

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

	Jul - Dec 18	Jul - Dec 17
Ordinary Income/Expense		
Income		
40001 · Water Sales - Residential	548,236.13	495,885.66
40002 · Water Sales - Business	62,918.19	66,784.94
40004 · Water Sales - Bulk	0.00	167.08
40010 · Late Fees & Other Adjustments	11,359.01	11,156.38
40011 · Re-Connection Fees	4,600.00	5,400.00
40012 · Credit Card Fees Income	4,378.20	1,202.50
40014 · Administrative Fee Income	13,567.13	12,413.84
42600 · Kern County		
42620 · Taxes KC Fund	28,879.78	27,970.03
42622 · Standby Assessment KC Fund	3,309.81	3,416.70
42623 · Delinquent Assessments KC	1,089.13	620.28
Total 42600 · Kern County	33,278.72	32,007.01
44012 · Interest Reserve Funds	196.28	71.53
45000 · Property Lease/Rental Income	11,817.47	11,490.76
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	0.00	7,804.57
Total 48000 · Grant Income	0.00	7,804.57
Total Income	690,351.13	644,384.27
Expense		
50002 · FPPUD/LOW Preplanning Grant	0.00	0.00
50003 · FPPUD/LOW Planning Grant	0.00	3,200.00
51022 · Operations-Pump Power Electrica	28,117.10	22,501.19
51023 · Uniforms-Mats-Towels Expense	506.29	2,938.57
51025 · Distribution System Maintenance	34,574.39	41,973.94
51026 · Tools Expense	1,371.52	121.49
51032 · Fuel - Vehicle & Equipment	6,005.97	4,540.03
51081 · Environmental Fees	892.48	1,026.62
51082 · Testing & Lab Fees	2,699.00	3,529.00
52021 · Equipment Rental	911.82	562.70
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	1,056.05	9,169.60
52114 · Computer Maintenance	2,563.24	2,478.68
52116 · Equipment Maintenance	7,380.73	92.81
52118 · Vehicle Maintenance	5,998.65	3,099.36
Total 52110 · Maintenance & Repairs	16,998.67	14,840.45
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	28,262.82	22,875.58
Total 60010 · Wages - Administrative	28,262.82	22,875.58
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	39,413.05	34,827.65
60022 · Wages - Operations-Other Staff	70,575.17	69,733.68
Total 60020 · Wages - Operations	109,988.22	104,561.33
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	10,504.40	9,698.77
60102 · Payroll Tax Expense - State	65.37	51.82
Total 60100 · Payroll Tax Expenses	10,569.77	9,750.59
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	1,550.55	1,505.36
60152 · Payroll Clock & Software	590.00	717.00
60153 · ADP Retirement Plan Admin Fees	1,030.00	1,260.00
Total 60150 · Payroll Processing Fees	3,170.55	3,482.36

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

	Jul - Dec 18	Jul - Dec 17
60200 · Employee Benefits		
60201 · Dental Insurance	3,485.16	3,855.00
60202 · Medical Insurance	59,158.02	62,753.18
60203 · Vision Insurance	837.36	976.92
60204 · Workers Comp Insurance	8,766.13	6,455.59
Total 60200 · Employee Benefits	72,246.67	74,040.69
Total 60000 · Wages & Payroll Related Expense	224,238.03	214,710.55
61007 · Bad Debt Expense	0.00	2,579.55
61010 · Bank Fees	861.36	100.00
61014 · Directors' Fees	3,400.00	5,100.00
61015 · Dues	6,091.00	6,321.61
62020 · Education & Training	1,047.00	1,721.50
63560 · Insurance		
63562 · Equipment & Liability Insurance	15,867.87	14,569.13
63563 · Director's Bond Policy	0.00	700.00
Total 63560 · Insurance	15,867.87	15,269.13
63640 · Interest Expense		
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
Total 63640 · Interest Expense	49,618.75	50,499.99
63700 · License, Fees, & Permits	3,858.01	8,013.41
64100 · Meetings Expenses	85.60	50.02
64110 · Merchant Credit Card Fees	3,009.93	2,273.91
64710 · Office Expense	5,353.66	4,983.33
64715 · Office Supplies	3,285.67	2,007.63
65005 · Postage/FedEx	4,984.68	3,636.54
65008 · Printing	1,451.35	0.00
65010 · Professional Services		
65011 · Auditor	7,500.00	12,235.00
65015 · Bookkeeper/Accountant	6,000.00	6,000.00
65019 · Legal Fees	301.00	2,852.65
Total 65010 · Professional Services	13,801.00	21,087.65
65020 · Property Taxes	86.36	77.58
65025 · Publications	0.00	118.00
66000 · Security Monitoring Expense	480.00	480.00
66010 · Telephone		
66011 · Answering Service	1,087.53	1,169.53
66015 · Cell Phones	1,323.31	1,194.60
66018 · Internet - Office Computers	391.15	390.25
66019 · Office Landline	1,718.46	1,025.88
Total 66010 · Telephone	4,520.45	3,780.26
66170 · Travel		
66171 · Travel - Lodging	771.95	945.96
66172 · Travel - Mileage	110.63	467.05
66173 · Travel - Meals	70.48	12.07
66175 · Travel - Car Rental	-287.11	0.00
66177 · Travel - Taxi, Shuttle, etc.	85.12	0.00
Total 66170 · Travel	751.07	1,425.08

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Accrual Basis

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

	Jul - Dec 18	Jul - Dec 17
66510 · Utilities		
66511 · Electricity - Offices	1,402.67	1,876.37
66515 · Gas	131.17	210.31
66517 · Trash	585.66	320.58
66510 · Utilities - Other	157.07	0.00
Total 66510 · Utilities	<u>2,276.57</u>	<u>2,407.26</u>
Total Expense	<u>437,145.60</u>	<u>441,876.99</u>
Net Ordinary Income	253,205.53	202,507.28
Other Income/Expense		
Other Income		
89999 · Prior Year Adjustments	0.00	443.64
Total Other Income	<u>0.00</u>	<u>443.64</u>
Net Other Income	<u>0.00</u>	<u>443.64</u>
Net Income	<u><u>253,205.53</u></u>	<u><u>202,950.92</u></u>

Frazier Park Public Utility District
Profit & Loss
December 2018

	Dec 18
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	77,555.32
40002 · Water Sales - Business	8,970.13
40010 · Late Fees & Other Adjustments	1,786.69
40011 · Re-Connection Fees	100.00
40012 · Credit Card Fees Income	735.78
40014 · Administrative Fee Income	2,079.54
42600 · Kern County	
42620 · Taxes KC Fund	22,229.61
42622 · Standby Assessment KC Fund	2,037.15
42623 · Delinquent Assessments KC	988.06
Total 42600 · Kern County	25,254.82
44012 · Interest Reserve Funds	36.08
45000 · Property Lease/Rental Income	1,995.70
Total Income	118,514.06
Expense	
51025 · Distribution System Maintenance	584.27
51026 · Tools Expense	47.17
51032 · Fuel - Vehicle & Equipment	537.11
51082 · Testing & Lab Fees	129.00
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	70.74
52114 · Computer Maintenance	587.03
52116 · Equipment Maintenance	7,380.73
52118 · Vehicle Maintenance	3,154.57
Total 52110 · Maintenance & Repairs	11,193.07
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	6,376.98
Total 60010 · Wages - Administrative	6,376.98
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	8,368.02
60022 · Wages - Operations-Other Staff	15,955.76
Total 60020 · Wages - Operations	24,323.78
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,348.58
Total 60100 · Payroll Tax Expenses	2,348.58
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	365.85
60153 · ADP Retirement Plan Admin Fees	206.00
Total 60150 · Payroll Processing Fees	571.85
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	44,869.43

Frazier Park Public Utility District
Profit & Loss
December 2018

	<u>Dec 18</u>
61014 · Directors' Fees	500.00
61015 · Dues	-435.00
63700 · License, Fees, & Permits	2,480.00
64110 · Merchant Credit Card Fees	598.27
64710 · Office Expense	1,902.81
65005 · Postage/FedEx	3.63
65008 · Printing	783.90
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
65019 · Legal Fees	81.00
Total 65010 · Professional Services	1,081.00
66010 · Telephone	
66011 · Answering Service	200.95
66015 · Cell Phones	197.93
66018 · Internet - Office Computers	63.65
66019 · Office Landline	286.46
Total 66010 · Telephone	748.99
66510 · Utilities	
66517 · Trash	75.52
66510 · Utilities - Other	114.57
Total 66510 · Utilities	190.09
Total Expense	65,213.74
Net Ordinary Income	53,300.32
Net Income	53,300.32