

**Frazier Park Public Utility District**  
**Balance Sheet**  
**As of November 30, 2020**

Nov 30, 20

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 · Cash & Cash Equivalents**

10001 · Revenue/Operating Fund (1961)	151,582.20
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	219,572.47
10003 · Capital Improvement SLA (326)	285,947.37
10004 · Distri Sys Emergency Res (383)	51,837.07
10005 · Capital Improvement Reser (895)	960,000.00
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	14,608.57
10100 · USDA Payment Fund (042)	39,163.13
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,813.09
10121 · USDA Reserve - Loan 2 (872)	71,880.48
10130 · USDA Replacement Fund (917)	112,423.33
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00

**Total 10000 · Cash & Cash Equivalents** 1,979,127.75

**Total Checking/Savings** 1,979,127.75

**Accounts Receivable**

12000 · A/C Receivable - Leases, etc. 87.76

**Total Accounts Receivable** 87.76

**Other Current Assets**

12001 · A/C Receivable - Water Services	138,726.19
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	235.37
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	6,199.63
12100 · Inventory Asset	0.00
12999 · Bad Debt Loss	-750.49
13000 · Inventory	49,063.24

**Total Other Current Assets** 194,273.94

**Total Current Assets** 2,173,489.45

**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	186,344.76
14019 · Other Physical Property	6,193.30
14020 · Office Building	109,932.61
14029 · Fence	12,100.00
14031 · Signage Project	51,842.90
14034 · Front Counter Enclosre	104.00
14050 · USDA Project	0.00
14001 · Buildings & Structures - Other	0.00

**Total 14001 · Buildings & Structures** 8,925,281.68

## Frazier Park Public Utility District

12/08/20

## Balance Sheet

Accrual Basis

As of November 30, 2020

	Nov 30, 20
<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	70,415.50
14133 · Telemetry & Software	20,912.46
14100 · Plant Equipment - Other	12,719.54
<b>Total 14100 · Plant Equipment</b>	<b>337,748.12</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>-4,713,743.46</b>
<b>Total Fixed Assets</b>	<b>4,771,175.91</b>
<b>Other Assets</b>	
14033 · Generator	8,120.61
<b>Total Other Assets</b>	<b>8,120.61</b>
<b>TOTAL ASSETS</b>	<b>6,952,785.97</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	42,709.16
<b>Total Accounts Payable</b>	<b>42,709.16</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)	3,024.73
20014 · California Bank & Tr (TM-7305)	106.99
20020 · Voyager US Bank (0016-0024)	98.02
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
<b>Total Credit Cards</b>	<b>3,229.74</b>

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12/08/20

Accrual Basis

**Frazier Park Public Utility District**  
**Balance Sheet**  
**As of November 30, 2020**

	Nov 30, 20
<b>Other Current Liabilities</b>	
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	10,345.29
21012 · Wages Payable	10,083.40
21014 · Payroll Taxes Payable	771.36
21015 · ADP Retirement Plan Payable	0.00
21020 · Customer Deposit Payable	400.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	0.00
<b>Total Other Current Liabilities</b>	<b>21,600.05</b>
<b>Total Current Liabilities</b>	<b>67,538.95</b>
<b>Long Term Liabilities</b>	
21010 · USDA Loans Interest Payable	20,301.65
28040 · USDA Loans Payable	
28041 · USDA Loan Dated 12/07/05 #03	325,000.00
28042 · USDA Loan Dated 12/07/05 #04	800,000.00
28043 · USDA Loan Dated 05/19/11 #06	1,759,000.00
28040 · USDA Loans Payable - Other	0.00
<b>Total 28040 · USDA Loans Payable</b>	<b>2,884,000.00</b>
28046 · Current Maturities	0.00
<b>Total Long Term Liabilities</b>	<b>2,904,301.65</b>
<b>Total Liabilities</b>	<b>2,971,840.60</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	882,946.60
Net Income	127,119.47
<b>Total Equity</b>	<b>3,980,945.37</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,952,785.97</b>

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual - YTD 2020/2021**  
 July through November 2020

	Jul - Nov 20	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	523,203.33	491,250.00	31,953.33
40002 · Water Sales - Business	64,268.07	52,500.00	11,768.07
40004 · Water Sales - Bulk	0.00	225.00	-225.00
40010 · Late Fees	0.00	3,335.00	-3,335.00
40011 · Re-Connection Fees	315.00	1,044.00	-729.00
40012 · Credit Card Fees Income	0.00	1,044.00	-1,044.00
40013 · New Connection Fees	400.00	200.00	200.00
40014 · Administrative Fee Income	2,440.76	2,085.00	355.76
42600 · Kern County			
42620 · Taxes KC Fund	2,259.47	20,419.00	-18,159.53
42622 · Standby Assessment KC Fund	156.56	2,419.00	-2,262.44
42623 · Delinquent Assessments KC	0.00	520.00	-520.00
<b>Total 42600 · Kern County</b>	<b>2,416.03</b>	<b>23,358.00</b>	<b>-20,941.97</b>
44012 · Interest Reserve Funds	77.52	125.00	-47.48
45000 · Property Lease/Rental Income	10,389.46	10,419.00	-29.54
48000 · Grant Income			
48002 · Grant Income - CA for FPPUD/LOW	23,840.37	3,750.00	20,090.37
<b>Total 48000 · Grant Income</b>	<b>23,840.37</b>	<b>3,750.00</b>	<b>20,090.37</b>
<b>Total Income</b>	<b>627,350.54</b>	<b>589,335.00</b>	<b>38,015.54</b>
<b>Gross Profit</b>	<b>627,350.54</b>	<b>589,335.00</b>	<b>38,015.54</b>
<b>Expense</b>			
50003 · FPPUD/LOW Planning Grant	37,287.91	3,750.00	33,537.91
51022 · Operations-Pump Power Electrica	27,630.37	21,669.00	5,961.37
51023 · Uniforms-Mats-Towels Expense	1,989.77	1,794.00	195.77
51025 · Distribution System Maintenance	98,504.83	104,169.00	-5,664.17
51026 · Tools Maintenance & Expense	2,135.35	1,044.00	1,091.35
51032 · Fuel - Vehicle & Equipment	5,134.05	4,375.00	759.05
51081 · Environmental Fees	144.00	835.00	-691.00
51082 · Testing & Lab Fees	1,434.00	4,169.00	-2,735.00
52021 · Equipment Rental	7,073.99	1,669.00	5,404.99
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	214.76	14,585.00	-14,370.24
52114 · Computer Maintenance	3,290.79	2,500.00	790.79
52116 · Equipment Maintenance	1,836.41	8,335.00	-6,498.59
52118 · Vehicle Maintenance	-225.00	1,044.00	-1,269.00
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>5,116.96</b>	<b>26,464.00</b>	<b>-21,347.04</b>
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	33,533.86	37,500.00	-3,966.14
<b>Total 60010 · Wages - Administrative</b>	<b>33,533.86</b>	<b>37,500.00</b>	<b>-3,966.14</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	33,074.43	35,835.00	-2,760.57
60022 · Wages - Operations-Other Staff	54,956.67	70,835.00	-15,878.33
<b>Total 60020 · Wages - Operations</b>	<b>88,031.10</b>	<b>106,670.00</b>	<b>-18,638.90</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	9,371.99	14,419.00	-5,047.01
60102 · Payroll Tax Expense - State	814.55	1,250.00	-435.45
<b>Total 60100 · Payroll Tax Expenses</b>	<b>10,186.54</b>	<b>15,669.00</b>	<b>-5,482.46</b>
60140 · Employee Mileage Reimbursement	0.00	250.00	-250.00

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual - YTD 2020/2021**  
 July through November 2020

	Jul - Nov 20	Budget	\$ Over Budget
<b>60150 · Payroll Processing Fees</b>			
60151 · Payroll Check Processing	1,693.24	1,294.00	399.24
60152 · Payroll Clock & Software	662.34	625.00	37.34
60153 · ADP Retirement Plan Admin Fees	832.00	1,044.00	-212.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>3,187.58</b>	<b>2,963.00</b>	<b>224.58</b>
<b>60160 · Employee Hiring Expenses</b>	<b>598.42</b>	<b>210.00</b>	<b>388.42</b>
<b>60200 · Employee Benefits</b>			
60201 · Dental Insurance	2,635.98	3,544.00	-908.02
60202 · Medical Insurance	45,785.34	56,750.00	-10,964.66
60203 · Vision Insurance	651.28	835.00	-183.72
60204 · Workers Comp Insurance	2,624.62	6,875.00	-4,250.38
60205 · Employee Medical Expenses	200.00	0.00	200.00
60206 · CalPERS Social Security Admin	1,450.00	0.00	1,450.00
<b>Total 60200 · Employee Benefits</b>	<b>53,347.22</b>	<b>68,004.00</b>	<b>-14,656.78</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>188,884.72</b>	<b>231,266.00</b>	<b>-42,381.28</b>
<b>61005 · Advertising</b>	<b>578.16</b>	<b>250.00</b>	<b>328.16</b>
61007 · Bad Debt Expense	-744.87	1,669.00	-2,413.87
61010 · Bank Fees	353.04	125.00	228.04
61014 · Directors' Fees	6,266.60	3,750.00	2,516.60
61015 · Dues	10,356.00	4,794.00	5,562.00
62020 · Education & Training	670.00	1,669.00	-999.00
<b>63560 · Insurance</b>			
63561 · Property Insurance	5,054.61	2,108.00	2,946.61
63562 · Equipment & Liability Insurance	11,883.00	9,585.00	2,298.00
63563 · Director's Bond Policy	0.00	1,460.00	-1,460.00
<b>Total 63560 · Insurance</b>	<b>16,937.61</b>	<b>13,153.00</b>	<b>3,784.61</b>
<b>63640 · Interest Expense</b>			
63641 · Interest Exp - USDA 12/07/05-03	6,806.25	6,750.00	56.25
63642 · Interest Exp - USDA 12/07/05-04	17,425.00	17,500.00	-75.00
63643 · Interest Exp - USDA 05/19/11-06	23,585.62	23,750.00	-164.38
<b>Total 63640 · Interest Expense</b>	<b>47,816.87</b>	<b>48,000.00</b>	<b>-183.13</b>
<b>63700 · License, Fees, &amp; Permits</b>	<b>2,402.81</b>	<b>3,750.00</b>	<b>-1,347.19</b>
64100 · Meetings Expenses	35.38	230.00	-194.62
64110 · Merchant Credit Card Fees	3,325.05	2,835.00	490.05
64710 · Office Expense	2,788.37	4,794.00	-2,005.63
64715 · Office Supplies	3,678.70	2,919.00	759.70
64720 · Covid - PPE, etc.	4,680.06	625.00	4,055.06
65005 · Postage/FedEx	3,956.05	3,125.00	831.05
65008 · Printing	691.72	625.00	66.72
<b>65010 · Professional Services</b>			
65011 · Auditor	0.00	8,335.00	-8,335.00
65015 · Bookkeeper/Accountant	5,000.00	5,000.00	0.00
65016 · HRS Ongoing Support Services	2,050.00	2,050.00	0.00
65017 · HRS Employee Policy Handbook	695.00	695.00	0.00
65018 · HRS Employee Hotline Services	408.34	765.00	-356.66
65019 · Legal Fees	5,234.71	6,250.00	-1,015.29
<b>Total 65010 · Professional Services</b>	<b>13,388.05</b>	<b>23,095.00</b>	<b>-9,706.95</b>
65022 · Property Taxes	88.42	90.00	-1.58
65025 · Publications	88.00	44.00	44.00
66000 · Security Monitoring Expense	520.00	625.00	-105.00

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual - YTD 2020/2021**  
 July through November 2020

	Jul - Nov 20	Budget	\$ Over Budget
<b>66010 · Telephone</b>			
66011 · Answering Service	877.45	835.00	42.45
66015 · Cell Phones	400.30	835.00	-434.70
66016 · iPad Internet Service	272.80	250.00	22.80
66018 · Internet - Office Computers	378.91	460.00	-81.09
66019 · Office Landline	1,499.29	1,500.00	-0.71
<b>Total 66010 · Telephone</b>	<b>4,934.06</b>	<b>3,880.00</b>	<b>1,054.06</b>
<b>66170 · Travel</b>			
66171 · Travel - Lodging	0.00	625.00	-625.00
66172 · Travel - Mileage	0.00	62.50	-62.50
66173 · Travel - Meals	7.65	147.00	-139.35
66174 · Travel - Airlines	0.00	210.00	-210.00
66175 · Travel - Car Rental	0.00	125.00	-125.00
66176 · Travel - Parking	0.00	22.00	-22.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	44.00	-44.00
<b>Total 66170 · Travel</b>	<b>7.65</b>	<b>1,235.50</b>	<b>-1,227.85</b>
<b>66510 · Utilities</b>			
66511 · Electricity - Offices	1,373.54	1,105.00	268.54
66515 · Gas	0.00	419.00	-419.00
66517 · Trash	331.44	625.00	-293.56
<b>Total 66510 · Utilities</b>	<b>1,877.39</b>	<b>2,149.00</b>	<b>-271.61</b>
<b>Total Expense</b>	<b>500,231.07</b>	<b>524,635.50</b>	<b>-24,404.43</b>
<b>Net Ordinary Income</b>	<b>127,119.47</b>	<b>64,699.50</b>	<b>62,419.97</b>
<b>Net Income</b>	<b>127,119.47</b>	<b>64,699.50</b>	<b>62,419.97</b>

**Frazier Park Public Utility District**  
**Profit & Loss YTD Comparison**  
 July through November 2020

	Jul - Nov 20	Jul - Nov 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40001 · Water Sales - Residential	523,203.33	507,405.38
40002 · Water Sales - Business	64,268.07	65,129.43
40010 · Late Fees	0.00	10,393.30
40011 · Re-Connection Fees	315.00	3,900.00
40012 · Credit Card Fees Income	0.00	3,378.94
40013 · New Connection Fees	400.00	0.00
40014 · Administrative Fee Income	2,440.76	7,098.05
42600 · Kern County		
42620 · Taxes KC Fund	2,259.47	7,390.86
42622 · Standby Assessment KC Fund	156.56	1,740.65
42623 · Delinquent Assessments KC	0.00	1.11
<b>Total 42600 · Kern County</b>	<b>2,416.03</b>	<b>9,132.62</b>
44012 · Interest Reserve Funds	77.52	180.98
45000 · Property Lease/Rental Income	10,389.46	10,101.42
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	23,840.37	0.00
<b>Total 48000 · Grant Income</b>	<b>23,840.37</b>	<b>0.00</b>
<b>Total Income</b>	<b>627,350.54</b>	<b>616,720.12</b>
<b>Gross Profit</b>	<b>627,350.54</b>	<b>616,720.12</b>
<b>Expense</b>		
50000 · Prop 218 Expenses	200.00	0.00
50003 · FPPUD/LOW Planning Grant	37,287.91	2,300.00
51022 · Operations-Pump Power Electrica	27,630.37	25,472.74
51023 · Uniforms-Mats-Towels Expense	1,989.77	2,358.66
51025 · Distribution System Maintenance	98,504.83	166,060.98
51026 · Tools Maintenance & Expense	2,135.35	1,310.80
51032 · Fuel - Vehicle & Equipment	5,134.05	5,634.76
51081 · Environmental Fees	144.00	927.76
51082 · Testing & Lab Fees	1,434.00	5,548.75
52021 · Equipment Rental	7,073.99	650.90
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	214.76	588.40
52114 · Computer Maintenance	3,290.79	2,934.72
52116 · Equipment Maintenance	1,836.41	9,801.91
52118 · Vehicle Maintenance	-225.00	212.84
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>5,116.96</b>	<b>13,537.87</b>
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	33,533.86	31,832.26
<b>Total 60010 · Wages - Administrative</b>	<b>33,533.86</b>	<b>31,832.26</b>
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	33,074.43	32,600.04
60022 · Wages - Operations-Other Staff	54,956.67	53,292.16
<b>Total 60020 · Wages - Operations</b>	<b>88,031.10</b>	<b>85,892.20</b>
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	9,371.99	9,041.22
60102 · Payroll Tax Expense - State	814.55	259.00
<b>Total 60100 · Payroll Tax Expenses</b>	<b>10,186.54</b>	<b>9,300.22</b>
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	1,693.24	1,230.33
60152 · Payroll Clock & Software	662.34	700.73
60153 · ADP Retirement Plan Admin Fees	832.00	1,050.00

**Frazier Park Public Utility District**  
**Profit & Loss YTD Comparison**  
**July through November 2020**

	Jul - Nov 20	Jul - Nov 19
<b>Total 60150 · Payroll Processing Fees</b>	3,187.58	2,981.06
60160 · Employee Hiring Expenses	598.42	140.00
60200 · Employee Benefits		
60201 · Dental Insurance	2,635.98	2,462.13
60202 · Medical Insurance	45,785.34	42,311.58
60203 · Vision Insurance	651.28	628.02
60204 · Workers Comp Insurance	2,624.62	6,467.42
60205 · Employee Medical Expenses	200.00	846.73
60206 · CalPERS Social Security Admin	1,450.00	375.00
<b>Total 60200 · Employee Benefits</b>	53,347.22	53,090.88
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	188,884.72	183,236.62
61005 · Advertising	578.16	139.43
61007 · Bad Debt Expense	-744.87	363.94
61010 · Bank Fees	353.04	135.61
61014 · Directors' Fees	6,266.60	3,500.00
61015 · Dues	10,356.00	9,860.73
62020 · Education & Training	670.00	1,702.00
63560 · Insurance		
63561 · Property Insurance	5,054.61	4,578.35
63562 · Equipment & Liability Insurance	11,883.00	21,772.30
63563 · Director's Bond Policy	0.00	-625.00
<b>Total 63560 · Insurance</b>	16,937.61	25,725.65
63640 · Interest Expense		
63641 · Interest Exp - USDA 12/07/05-03	6,806.25	6,909.37
63642 · Interest Exp - USDA 12/07/05-04	17,425.00	17,743.75
63643 · Interest Exp - USDA 05/19/11-06	23,585.62	24,071.25
<b>Total 63640 · Interest Expense</b>	47,816.87	48,724.37
63700 · License, Fees, & Permits	2,402.81	2,672.69
64100 · Meetings Expenses	35.38	305.85
64110 · Merchant Credit Card Fees	3,325.05	2,736.68
64710 · Office Expense	2,788.37	3,974.75
64715 · Office Supplies	3,678.70	3,157.19
64720 · Covid - PPE, etc.	4,680.06	0.00
65005 · Postage/FedEx	3,956.05	3,166.70
65008 · Printing	691.72	86.30
65010 · Professional Services		
65011 · Auditor	0.00	2,000.00
65015 · Bookkeeper/Accountant	5,000.00	5,000.00
65016 · HRS Ongoing Support Services	2,050.00	0.00
65017 · HRS Employee Policy Handbook	695.00	0.00
65018 · HRS Employee Hotline Services	408.34	0.00
65019 · Legal Fees	5,234.71	4,318.36
<b>Total 65010 · Professional Services</b>	13,388.05	11,318.36
65022 · Property Taxes	88.42	87.74
65025 · Publications	88.00	0.00
66000 · Security Monitoring Expense	520.00	500.00
66010 · Telephone		
66011 · Answering Service	877.45	691.36
66015 · Cell Phones	400.30	825.88
66016 · iPad Internet Service	272.80	196.16
66018 · Internet - Office Computers	378.91	294.10
66019 · Office Landline	1,499.29	1,425.20
66010 · Telephone - Other	1,505.31	0.00
<b>Total 66010 · Telephone</b>	4,934.06	3,432.70
66170 · Travel		
66171 · Travel - Lodging	0.00	594.90
66172 · Travel - Mileage	0.00	79.34



**Frazier Park Public Utility District**  
**Profit & Loss YTD Comparison**  
 July through November 2020

	Jul - Nov 20	Jul - Nov 19
66173 · Travel - Meals	7.65	58.91
66176 · Travel - Parking	0.00	30.00
<b>Total 66170 · Travel</b>	<b>7.65</b>	<b>763.15</b>
<b>66510 · Utilities</b>		
66511 · Electricity - Offices	1,373.54	1,440.45
66515 · Gas	0.00	212.60
66517 · Trash	331.44	434.62
66510 · Utilities - Other	172.41	0.00
<b>Total 66510 · Utilities</b>	<b>1,877.39</b>	<b>2,087.67</b>
<b>Total Expense</b>	<b>500,231.07</b>	<b>531,481.35</b>
<b>Net Ordinary Income</b>	<b>127,119.47</b>	<b>85,238.77</b>
<b>Net Income</b>	<b>127,119.47</b>	<b>85,238.77</b>

**Frazier Park Public Utility District**  
**Profit & Loss**  
**November 2020**

	Nov 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	99,872.70
40002 · Water Sales - Business	9,531.74
40011 · Re-Connection Fees	100.00
40014 · Administrative Fee Income	660.00
44012 · Interest Reserve Funds	15.58
45000 · Property Lease/Rental Income	2,111.15
48000 · Grant Income	
48002 · Grant Income - CA for FPPUD/LOW	12,563.00
<b>Total 48000 · Grant Income</b>	12,563.00
<b>Total Income</b>	124,854.17
<b>Gross Profit</b>	124,854.17
<b>Expense</b>	
50003 · FPPUD/LOW Planning Grant	466.66
51022 · Operations-Pump Power Electrica	4,961.41
51023 · Uniforms-Mats-Towels Expense	135.14
51025 · Distribution System Maintenance	13,490.45
51026 · Tools Maintenance & Expense	29.36
51032 · Fuel - Vehicle & Equipment	577.96
51082 · Testing & Lab Fees	234.00
52021 · Equipment Rental	779.77
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	10.71
52114 · Computer Maintenance	531.80
52116 · Equipment Maintenance	385.74
52118 · Vehicle Maintenance	1,213.62
<b>Total 52110 · Maintenance &amp; Repairs</b>	2,141.87
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	10,459.73
<b>Total 60010 · Wages - Administrative</b>	10,459.73
60020 · Wages - Operations	
60021 · Wages - Operations-Manual	10,313.39
60022 · Wages - Operations-Other Staff	14,513.91
<b>Total 60020 · Wages - Operations</b>	24,827.30
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,686.20
<b>Total 60100 · Payroll Tax Expenses</b>	2,686.20
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	390.68
60152 · Payroll Clock & Software	114.08
<b>Total 60150 · Payroll Processing Fees</b>	504.76
60200 · Employee Benefits	
60201 · Dental Insurance	567.66
60202 · Medical Insurance	9,725.08
60203 · Vision Insurance	162.82
60204 · Workers Comp Insurance	1,002.83
<b>Total 60200 · Employee Benefits</b>	11,458.39
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	49,936.38
61010 · Bank Fees	233.04
61014 · Directors' Fees	1,733.31
63700 · License, Fees, & Permits	2,273.81

## Frazier Park Public Utility District

## Profit &amp; Loss

12/08/20

November 2020

Accrual Basis

	Nov 20
64110 · Merchant Credit Card Fees	700.06
64710 · Office Expense	734.84
64715 · Office Supplies	2,347.80
64720 · Covid - PPE, etc.	167.57
65005 · Postage/FedEx	220.00
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
65019 · Legal Fees	1,262.42
<b>Total 65010 · Professional Services</b>	<b>2,262.42</b>
66010 · Telephone	
66011 · Answering Service	130.19
66015 · Cell Phones	120.81
66016 · iPad Internet Service	54.56
66018 · Internet - Office Computers	81.50
66019 · Office Landline	375.96
<b>Total 66010 · Telephone</b>	<b>763.02</b>
66170 · Travel	
66173 · Travel - Meals	7.65
<b>Total 66170 · Travel</b>	<b>7.65</b>
66510 · Utilities	
66511 · Electricity - Offices	186.99
66517 · Trash	75.52
66510 · Utilities - Other	94.76
<b>Total 66510 · Utilities</b>	<b>357.27</b>
<b>Total Expense</b>	<b>84,553.79</b>
<b>Net Ordinary Income</b>	<b>40,300.38</b>
<b>Net Income</b>	<b>40,300.38</b>