

Frazier Park Public Utility District
Balance Sheet
As of October 31, 2020

Oct 31, 20

ASSETS**Current Assets****Checking/Savings****10000 · Cash & Cash Equivalents**

10001 · Revenue/Operating Fund (1961)	157,172.77
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	219,602.47
10003 · Capital Improvement SLA (326)	285,957.68
10004 · Distri Sys Emergency Res (383)	51,856.19
10005 · Capital Improvement Reser (895)	940,000.00
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	2,045.57
10100 · USDA Payment Fund (042)	39,183.13
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,832.48
10121 · USDA Reserve - Loan 2 (872)	71,899.89
10130 · USDA Replacement Fund (917)	112,439.52
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00

Total 10000 · Cash & Cash Equivalents 1,952,289.74

Total Checking/Savings 1,952,289.74

Accounts Receivable

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

Total Accounts Receivable 87.76

Other Current Assets

12001 · A/C Receivable - Water Services	138,486.04
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 194,033.79

Total Current Assets 2,146,411.29

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	3,104.00
14050 · USDA Project	0.00
14001 · Buildings & Structures - Other	0.00

Total 14001 · Buildings & Structures 8,928,281.68

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	Oct 31, 20
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	70,415.50
14133 · Telemetry & Software	20,912.46
14100 · Plant Equipment - Other	0.00
Total 14100 · Plant Equipment	325,028.58
14200 · Office Equipment	7,080.99
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	-4,713,743.46
Total Fixed Assets	4,761,456.37
Other Assets	
14033 · Generator	8,120.61
Total Other Assets	8,120.61
TOTAL ASSETS	6,915,988.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	15,918.32
Total Accounts Payable	15,918.32
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)	12,240.96
20014 · California Bank & Tr (TM-7305)	477.53
20020 · Voyager US Bank (0016-0024)	150.99
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
Total Credit Cards	12,869.48

Frazier Park Public Utility District

Balance Sheet

11/09/20

As of October 31, 2020

Accrual Basis

	Oct 31, 20
Other Current Liabilities	
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
Total Other Current Liabilities	21,600.05
Total Current Liabilities	50,387.85
Long Term Liabilities	
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
Total 28040 · USDA Loans Payable	2,884,000.00
28046 · Current Maturities	0.00
Total Long Term Liabilities	2,904,301.65
Total Liabilities	2,954,689.50
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	882,946.60
Net Income	107,472.87
Total Equity	3,961,298.77
TOTAL LIABILITIES & EQUITY	6,915,988.27

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual - YTD 2019/2020
 July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	423,330.63	393,000.00	30,330.63
40002 · Water Sales - Business	54,736.33	42,000.00	12,736.33
40004 · Water Sales - Bulk	0.00	180.00	-180.00
40010 · Late Fees	0.00	2,668.00	-2,668.00
40011 · Re-Connection Fees	215.00	836.00	-621.00
40012 · Credit Card Fees Income	0.00	836.00	-836.00
40013 · New Connection Fees	400.00	200.00	200.00
40014 · Administrative Fee Income	1,780.76	1,668.00	112.76
42600 · Kern County			
42620 · Taxes KC Fund	2,259.47	16,336.00	-14,076.53
42622 · Standby Assessment KC Fund	156.56	1,936.00	-1,779.44
42623 · Delinquent Assessments KC	0.00	416.00	-416.00
Total 42600 · Kern County	2,416.03	18,688.00	-16,271.97
44012 · Interest Reserve Funds	61.94	100.00	-38.06
45000 · Property Lease/Rental Income	8,278.31	8,336.00	-57.69
48000 · Grant Income			
48002 · Grant Income - CA for FPPUD/LOW	11,277.37	3,000.00	8,277.37
Total 48000 · Grant Income	11,277.37	3,000.00	8,277.37
Total Income	502,496.37	471,512.00	30,984.37
Gross Profit	502,496.37	471,512.00	30,984.37
Expense			
50003 · FPPUD/LOW Planning Grant	22,470.70	3,000.00	19,470.70
51022 · Operations-Pump Power Electrica	22,668.96	17,336.00	5,332.96
51023 · Uniforms-Mats-Towels Expense	1,854.63	1,436.00	418.63
51025 · Distribution System Maintenance	84,963.46	83,336.00	1,627.46
51026 · Tools Maintenance & Expense	2,200.35	836.00	1,364.35
51032 · Fuel - Vehicle & Equipment	4,556.09	3,500.00	1,056.09
51081 · Environmental Fees	144.00	668.00	-524.00
51082 · Testing & Lab Fees	1,200.00	3,336.00	-2,136.00
52021 · Equipment Rental	4,050.73	1,336.00	2,714.73
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	204.05	11,668.00	-11,463.95
52114 · Computer Maintenance	2,758.99	2,000.00	758.99
52116 · Equipment Maintenance	1,450.67	6,668.00	-5,217.33
52118 · Vehicle Maintenance	-1,438.62	836.00	-2,274.62
Total 52110 · Maintenance & Repairs	2,975.09	21,172.00	-18,196.91
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	23,074.13	30,000.00	-6,925.87
Total 60010 · Wages - Administrative	23,074.13	30,000.00	-6,925.87
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	22,761.04	28,668.00	-5,906.96
60022 · Wages - Operations-Other Staff	40,442.76	56,668.00	-16,225.24
Total 60020 · Wages - Operations	63,203.80	85,336.00	-22,132.20
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	6,685.79	11,536.00	-4,850.21
60102 · Payroll Tax Expense - State	814.55	1,000.00	-185.45
Total 60100 · Payroll Tax Expenses	7,500.34	12,536.00	-5,035.66
60140 · Employee Mileage Reimbursement	0.00	200.00	-200.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	1,302.56	1,036.00	266.56
60152 · Payroll Clock & Software	548.26	500.00	48.26
60153 · ADP Retirement Plan Admin Fees	832.00	836.00	-4.00

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual - YTD 2019/2020
 July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget
Total 60150 · Payroll Processing Fees	2,682.82	2,372.00	310.82
60160 · Employee Hiring Expenses	598.42	168.00	430.42
60200 · Employee Benefits			
60201 · Dental Insurance	2,068.32	2,836.00	-767.68
60202 · Medical Insurance	36,060.26	45,400.00	-9,339.74
60203 · Vision Insurance	488.46	668.00	-179.54
60204 · Workers Comp Insurance	1,621.79	5,500.00	-3,878.21
60205 · Employee Medical Expenses	200.00	0.00	200.00
60206 · CalPERS Social Security Admin	1,450.00	0.00	1,450.00
Total 60200 · Employee Benefits	41,888.83	54,404.00	-12,515.17
Total 60000 · Wages & Payroll Related Expense	138,948.34	185,016.00	-46,067.66
61005 · Advertising	578.16	200.00	378.16
61007 · Bad Debt Expense	-744.87	1,336.00	-2,080.87
61010 · Bank Fees	120.00	100.00	20.00
61014 · Directors' Fees	4,533.29	3,000.00	1,533.29
61015 · Dues	10,356.00	3,836.00	6,520.00
62020 · Education & Training	670.00	1,336.00	-666.00
63560 · Insurance			
63561 · Property Insurance	5,054.61	1,687.00	3,367.61
63562 · Equipment & Liability Insurance	11,883.00	7,668.00	4,215.00
63563 · Director's Bond Policy	0.00	1,168.00	-1,168.00
Total 63560 · Insurance	16,937.61	10,523.00	6,414.61
63640 · Interest Expense			
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
Total 63640 · Interest Expense	47,816.87	48,000.00	-183.13
63700 · License, Fees, & Permits	129.00	3,000.00	-2,871.00
64100 · Meetings Expenses	283.34	184.00	99.34
64110 · Merchant Credit Card Fees	3,270.50	2,268.00	1,002.50
64710 · Office Expense	2,053.53	3,836.00	-1,782.47
64715 · Office Supplies	1,330.90	2,336.00	-1,005.10
64720 · Covid - PPE, etc.	1,170.17	500.00	670.17
65005 · Postage/FedEx	3,736.05	2,500.00	1,236.05
65008 · Printing	691.72	500.00	191.72
65010 · Professional Services			
65011 · Auditor	0.00	6,668.00	-6,668.00
65015 · Bookkeeper/Accountant	4,000.00	4,000.00	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	3,441.29	5,000.00	-1,558.71
Total 65010 · Professional Services	10,594.63	19,178.00	-8,583.37
65022 · Property Taxes	88.42	90.00	-1.58
65025 · Publications	88.00	36.00	52.00
66000 · Security Monitoring Expense	520.00	500.00	20.00
66010 · Telephone			
66011 · Answering Service	747.26	668.00	79.26
66015 · Cell Phones	279.49	668.00	-388.51
66016 · Ipad Internet Service	218.24	200.00	18.24
66018 · Internet - Office Computers	297.41	368.00	-70.59
66019 · Office Landline	0.00	1,200.00	-1,200.00
Total 66010 · Telephone	3,047.71	3,104.00	-56.29
66170 · Travel			
66171 · Travel - Lodging	0.00	500.00	-500.00
66172 · Travel - Mileage	0.00	50.00	-50.00
66173 · Travel - Meals	0.00	118.00	-118.00

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual - YTD 2019/2020
 July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget
66174 · Travel - Airlines	0.00	168.00	-168.00
66175 · Travel - Car Rental	0.00	100.00	-100.00
66176 · Travel - Parking	0.00	18.00	-18.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	36.00	-36.00
Total 66170 · Travel	0.00	990.00	-990.00
66510 · Utilities			
66511 · Electricity - Offices	1,186.55	884.00	302.55
66515 · Gas	0.00	336.00	-336.00
66517 · Trash	255.92	500.00	-244.08
Total 66510 · Utilities	1,520.12	1,720.00	-199.88
Total Expense	395,023.50	430,045.00	-35,021.50
Net Ordinary Income	107,472.87	41,467.00	66,005.87
Net Income	107,472.87	41,467.00	66,005.87

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40004 · Water Sales - Bulk	0.00	180.00	-180.00
40010 · Late Fees	0.00	2,668.00	-2,668.00
40011 · Re-Connection Fees	215.00	836.00	-621.00
40012 · Credit Card Fees Income	0.00	836.00	-836.00
40013 · New Connection Fees	400.00	200.00	200.00
40014 · Administrative Fee Income	1,780.76	1,668.00	112.76
42600 · Kern County			
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44012 · Interest Reserve Funds	61.94	100.00	-38.06
45000 · Property Lease/Rental Income	8,278.31	8,336.00	-57.69
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Expense			
50003 · FPPUD/LOW Planning Grant	22,470.70	3,000.00	19,470.70
51022 · Operations-Pump Power Electrica	22,668.96	17,336.00	5,332.96
51023 · Uniforms-Mats-Towels Expense	1,854.63	1,436.00	418.63
51025 · Distribution System Maintenance	84,963.46	83,336.00	1,627.46
51026 · Tools Maintenance & Expense	2,200.35	836.00	1,364.35
51032 · Fuel - Vehicle & Equipment	4,556.09	3,500.00	1,056.09
51081 · Environmental Fees	144.00	668.00	-524.00
51082 · Testing & Lab Fees	1,200.00	3,336.00	-2,136.00
52021 · Equipment Rental	4,050.73	1,336.00	2,714.73
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	204.05	11,668.00	-11,463.95
52114 · Computer Maintenance	2,758.99	2,000.00	758.99
52116 · Equipment Maintenance	1,450.67	6,668.00	-5,217.33
52118 · Vehicle Maintenance	-1,438.62	836.00	-2,274.62
Total 52110 · Maintenance & Repairs	2,975.09	21,172.00	-18,196.91
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	23,074.13	30,000.00	-6,925.87
Total 60010 · Wages - Administrative	23,074.13	30,000.00	-6,925.87
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	22,761.04	28,668.00	-5,906.96
60022 · Wages - Operations-Other Staff	40,442.76	56,668.00	-16,225.24
Total 60020 · Wages - Operations	63,203.80	85,336.00	-22,132.20
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	6,685.79	11,536.00	-4,850.21
60102 · Payroll Tax Expense - State	814.55	1,000.00	-185.45
Total 60100 · Payroll Tax Expenses	7,500.34	12,536.00	-5,035.66
60140 · Employee Mileage Reimbursement	0.00	200.00	-200.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	1,302.56	1,036.00	266.56
60152 · Payroll Clock & Software	548.26	500.00	48.26
60153 · ADP Retirement Plan Admin Fees	832.00	836.00	-4.00

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60160 · Employee Hiring Expenses	598.42	168.00	430.42
60200 · Employee Benefits			
60201 · Dental Insurance	2,068.32	2,836.00	-767.68
60202 · Medical Insurance	36,060.26	45,400.00	-9,339.74
60203 · Vision Insurance	488.46	668.00	-179.54
60204 · Workers Comp Insurance	1,621.79	5,500.00	-3,878.21
60205 · Employee Medical Expenses	200.00	0.00	200.00
60206 · CalPERS Social Security Admin	1,450.00	0.00	1,450.00
Total 60200 · Employee Benefits	41,888.83	54,404.00	-12,515.17
Total 60000 · Wages & Payroll Related Expense	138,948.34	185,016.00	-46,067.66
61005 · Advertising	578.16	200.00	378.16
61007 · Bad Debt Expense	-744.87	1,336.00	-2,080.87
61010 · Bank Fees	120.00	100.00	20.00
61014 · Directors' Fees	4,533.29	3,000.00	1,533.29
61015 · Dues	10,356.00	3,836.00	6,520.00
62020 · Education & Training	670.00	1,336.00	-666.00
63560 · Insurance			
63561 · Property Insurance	5,054.61	1,687.00	3,367.61
63562 · Equipment & Liability Insurance	11,883.00	7,668.00	4,215.00
63563 · Director's Bond Policy	0.00	1,168.00	-1,168.00
Total 63560 · Insurance	16,937.61	10,523.00	6,414.61
63640 · Interest Expense			
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
Total 63640 · Interest Expense	47,816.87	48,000.00	-183.13
63700 · License, Fees, & Permits	129.00	3,000.00	-2,871.00
64100 · Meetings Expenses	283.34	184.00	99.34
64110 · Merchant Credit Card Fees	3,270.50	2,268.00	1,002.50
64710 · Office Expense	2,053.53	3,836.00	-1,782.47
64715 · Office Supplies	1,330.90	2,336.00	-1,005.10
64720 · Covid - PPE, etc.	1,170.17	500.00	670.17
65005 · Postage/FedEx	3,736.05	2,500.00	1,236.05
65008 · Printing	691.72	500.00	191.72
65010 · Professional Services			
65011 · Auditor	0.00	6,668.00	-6,668.00
65015 · Bookkeeper/Accountant	4,000.00	4,000.00	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	3,441.29	5,000.00	-1,558.71
Total 65010 · Professional Services	10,594.63	19,178.00	-8,583.37
65022 · Property Taxes	88.42	90.00	-1.58
65025 · Publications	88.00	36.00	52.00
66000 · Security Monitoring Expense	520.00	500.00	20.00
66010 · Telephone			
66011 · Answering Service	747.26	668.00	79.26
66015 · Cell Phones	279.49	668.00	-388.51
66016 · Ipad Internet Service	218.24	200.00	18.24
66018 · Internet - Office Computers	297.41	368.00	-70.59
66019 · Office Landline	0.00	1,200.00	-1,200.00
Total 66010 · Telephone	3,047.71	3,104.00	-56.29
66170 · Travel			
66171 · Travel - Lodging	0.00	500.00	-500.00
66172 · Travel - Mileage	0.00	50.00	-50.00
66173 · Travel - Meals	0.00	118.00	-118.00

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

	Jul - Oct 20	Budget	\$ Over Budget
66174 · Travel - Airlines	0.00	168.00	-168.00
66175 · Travel - Car Rental	0.00	100.00	-100.00
66176 · Travel - Parking	0.00	18.00	-18.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	36.00	-36.00
Total 66170 · Travel	0.00	990.00	-990.00
66510 · Utilities			
66511 · Electricity - Offices	1,186.55	884.00	302.55
66515 · Gas	0.00	336.00	-336.00
66517 · Trash	255.92	500.00	-244.08
Total 66510 · Utilities	1,520.12	1,720.00	-199.88
Total Expense	395,023.50	430,045.00	-35,021.50
Net Ordinary Income	107,472.87	41,467.00	66,005.87
Net Income	107,472.87	41,467.00	66,005.87

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

	Jul - Oct 20	Jul - Oct 19
Ordinary Income/Expense		
Income		
40001 · Water Sales - Residential	423,330.63	411,299.28
40002 · Water Sales - Business	54,736.33	53,538.56
40010 · Late Fees	0.00	8,439.39
40011 · Re-Connection Fees	215.00	3,600.00
40012 · Credit Card Fees Income	0.00	2,653.80
40013 · New Connection Fees	400.00	0.00
40014 · Administrative Fee Income	1,780.76	5,723.05
42600 · Kern County		
42620 · Taxes KC Fund	2,259.47	5,202.45
42622 · Standby Assessment KC Fund	156.56	487.33
Total 42600 · Kern County	2,416.03	5,689.78
44012 · Interest Reserve Funds	61.94	146.41
45000 · Property Lease/Rental Income	8,278.31	8,048.85
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	11,277.37	0.00
Total 48000 · Grant Income	11,277.37	0.00
Total Income	502,496.37	499,139.12
Gross Profit	502,496.37	499,139.12
Expense		
50000 · Prop 218 Expenses	200.00	0.00
50003 · FPPUD/LOW Planning Grant	22,470.70	1,800.00
51022 · Operations-Pump Power Electrica	22,668.96	17,733.26
51023 · Uniforms-Mats-Towels Expense	1,854.63	1,738.63
51025 · Distribution System Maintenance	84,963.46	159,638.95
51026 · Tools Maintenance & Expense	2,200.35	1,163.84
51032 · Fuel - Vehicle & Equipment	4,556.09	5,087.37
51081 · Environmental Fees	144.00	927.76
51082 · Testing & Lab Fees	1,200.00	3,140.75
52021 · Equipment Rental	4,050.73	116.64
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	204.05	579.88
52114 · Computer Maintenance	2,758.99	2,449.74
52116 · Equipment Maintenance	1,450.67	3,024.30
52118 · Vehicle Maintenance	-1,438.62	792.87
Total 52110 · Maintenance & Repairs	2,975.09	6,846.79
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	23,074.13	26,381.65
Total 60010 · Wages - Administrative	23,074.13	26,381.65
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	22,761.04	27,021.36
60022 · Wages - Operations-Other Staff	40,442.76	43,272.46
Total 60020 · Wages - Operations	63,203.80	70,293.82
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	6,685.79	7,428.55
60102 · Payroll Tax Expense - State	814.55	244.28
Total 60100 · Payroll Tax Expenses	7,500.34	7,672.83
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	1,302.56	973.01
60152 · Payroll Clock & Software	548.26	475.21
60153 · ADP Retirement Plan Admin Fees	832.00	840.00
Total 60150 · Payroll Processing Fees	2,682.82	2,288.22

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

	Jul - Oct 20	Jul - Oct 19
60160 · Employee Hiring Expenses	598.42	140.00
60200 · Employee Benefits		
60201 · Dental Insurance	2,068.32	1,881.27
60202 · Medical Insurance	36,060.26	32,944.26
60203 · Vision Insurance	488.46	488.46
60204 · Workers Comp Insurance	1,621.79	5,354.67
60205 · Employee Medical Expenses	200.00	846.73
60206 · CalPERS Social Security Admin	1,450.00	0.00
Total 60200 · Employee Benefits	41,888.83	41,515.39
Total 60000 · Wages & Payroll Related Expense	138,948.34	148,291.91
61005 · Advertising	578.16	139.43
61007 · Bad Debt Expense	-744.87	-11.03
61010 · Bank Fees	120.00	321.35
61014 · Directors' Fees	4,533.29	2,700.00
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
Total 63560 · Insurance	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
Total 63640 · Interest Expense	47,816.87	48,724.37
63700 · License, Fees, & Permits	129.00	474.00
64100 · Meetings Expenses	283.34	206.25
64110 · Merchant Credit Card Fees	3,270.50	2,255.57
64710 · Office Expense	2,053.53	3,610.32
64715 · Office Supplies	1,330.90	2,236.97
64720 · Covid - PPE, etc.	1,170.17	0.00
65005 · Postage/FedEx	3,736.05	3,166.70
65008 · Printing	691.72	86.30
65010 · Professional Services		
65011 · Auditor	0.00	2,000.00
65015 · Bookkeeper/Accountant	4,000.00	4,000.00
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	3,441.29	2,786.86
Total 65010 · Professional Services	10,594.63	8,786.86
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	747.26	531.15
66015 · Cell Phones	279.49	668.91
66016 · iPad Internet Service	218.24	147.12
66018 · Internet - Office Computers	297.41	251.30
66019 · Office Landline	0.00	1,129.30
66010 · Telephone - Other	1,505.31	0.00
Total 66010 · Telephone	3,047.71	2,727.78
66170 · Travel		
66171 · Travel - Lodging	0.00	211.68
66172 · Travel - Mileage	0.00	79.34
66173 · Travel - Meals	0.00	33.06

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

	Jul - Oct 20	Jul - Oct 19
66176 · Travel - Parking	0.00	30.00
Total 66170 · Travel	0.00	354.08
66510 · Utilities		
66511 · Electricity - Offices	1,186.55	1,120.06
66515 · Gas	0.00	118.22
66517 · Trash	255.92	434.62
66510 · Utilities - Other	77.65	0.00
Total 66510 · Utilities	1,520.12	1,672.90
Total Expense	395,023.50	461,813.87
Net Ordinary Income	107,472.87	37,325.25
Net Income	107,472.87	37,325.25

Frazier Park Public Utility District
Profit & Loss
October 2020

	Oct 20
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	102,545.22
40002 · Water Sales - Business	11,445.28
40011 · Re-Connection Fees	100.00
40014 · Administrative Fee Income	370.00
42600 · Kern County	
42620 · Taxes KC Fund	2,259.47
42622 · Standby Assessment KC Fund	156.56
Total 42600 · Kern County	2,416.03
44012 · Interest Reserve Funds	15.12
45000 · Property Lease/Rental Income	2,111.15
Total Income	119,002.80
Gross Profit	119,002.80
Expense	
50000 · Prop 218 Expenses	100.00
50003 · FPPUD/LOW Planning Grant	466.66
51022 · Operations-Pump Power Electrica	5,932.42
51023 · Uniforms-Mats-Towels Expense	636.65
51025 · Distribution System Maintenance	26,489.17
51026 · Tools Maintenance & Expense	1,942.82
51032 · Fuel - Vehicle & Equipment	1,273.95
51082 · Testing & Lab Fees	502.00
52021 · Equipment Rental	122.75
52110 · Maintenance & Repairs	
52114 · Computer Maintenance	880.60
52116 · Equipment Maintenance	973.74
52118 · Vehicle Maintenance	-4,416.17
Total 52110 · Maintenance & Repairs	-2,561.83
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	5,749.97
Total 60010 · Wages - Administrative	5,749.97
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	5,690.26
60022 · Wages - Operations-Other Staff	10,310.77
Total 60020 · Wages - Operations	16,001.03
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,655.12
Total 60100 · Payroll Tax Expenses	1,655.12
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	270.18
60152 · Payroll Clock & Software	230.82
60153 · ADP Retirement Plan Admin Fees	420.00
Total 60150 · Payroll Processing Fees	921.00
60200 · Employee Benefits	
60201 · Dental Insurance	1,115.67
60202 · Medical Insurance	20,052.61
60203 · Vision Insurance	279.12
60204 · Workers Comp Insurance	204.42
Total 60200 · Employee Benefits	21,651.82
Total 60000 · Wages & Payroll Related Expense	45,978.94

Frazier Park Public Utility District

Profit & Loss

11/09/20

October 2020

Accrual Basis

	Oct 20
61005 · Advertising	578.16
61007 · Bad Debt Expense	-744.87
61010 · Bank Fees	30.00
61014 · Directors' Fees	1,233.30
61015 · Dues	3,861.00
62020 · Education & Training	520.00
63640 · Interest Expense	
63641 · Interest Exp - USDA 12/07/05-03	6,806.25
63642 · Interest Exp - USDA 12/07/05-04	17,425.00
63643 · Interest Exp - USDA 05/19/11-06	23,585.62
Total 63640 · Interest Expense	47,816.87
63700 · License, Fees, & Permits	129.00
64100 · Meetings Expenses	54.99
64110 · Merchant Credit Card Fees	645.51
64710 · Office Expense	507.32
64715 · Office Supplies	96.94
64720 · Covid - PPE, etc.	856.94
65005 · Postage/FedEx	441.00
65008 · Printing	422.54
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
Total 65010 · Professional Services	1,000.00
65022 · Property Taxes	88.42
66000 · Security Monitoring Expense	240.00
66010 · Telephone	
66011 · Answering Service	424.19
66015 · Cell Phones	69.88
66016 · iPad Internet Service	54.56
66018 · Internet - Office Computers	53.50
Total 66010 · Telephone	602.13
66510 · Utilities	
66511 · Electricity - Offices	272.46
66517 · Trash	75.52
66510 · Utilities - Other	19.27
Total 66510 · Utilities	367.25
Total Expense	139,630.03
Net Ordinary Income	-20,627.23
Net Income	-20,627.23