

Frazier Park Public Utility District

Balance Sheet

As of April 30, 2020

05/14/20

Accrual Basis

	Apr 30, 20
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash & Cash Equivalents	
10001 · Revenue/Operating Fund (1961)	151,358.56
10002 · Gen Fd Pre-USDA Loan 1 (1215)	219,752.47
10003 · Contingency Fund (326)	285,900.48
10004 · Capital Replacmnt Reserve (383)	70,024.54
10005 · Emergency Reserve (895)	850,000.00
10025 · FPPUD/LOW Preplanning Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	0.00
10100 · USDA Payment Fund (042)	0.00
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,828.10
10121 · USDA Reserve - Loan 2 (872)	67,952.65
10130 · UDSA Replacement Fund (917)	103,896.07
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00
Total 10000 · Cash & Cash Equivalents	1,821,012.91
Total Checking/Savings	1,821,012.91
Accounts Receivable	
12000 · A/C Receivable - Leases, etc.	1,952.57
Total Accounts Receivable	1,952.57
Other Current Assets	
12001 · A/C Receivable - Water Services	107,781.98
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	3,003.57
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	7,804.63
12999 · Bad Debt Loss	4,462.51
13000 · Inventory	41,530.24
Total Other Current Assets	165,382.93
Total Current Assets	1,988,348.41
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	51,842.90
14050 · USDA Project	0.00
14001 · Buildings & Structures - Other	0.00
Total 14001 · Buildings & Structures	8,918,977.68

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Accrual Basis

	Apr 30, 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 · 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	70,415.50
14133 · Telemetry & Software	21,012.41
14100 · Plant Equipment - Other	0.00
Total 14100 · Plant Equipment	325,128.53
14200 · Office Equipment	7,097.32
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	5,447,257.65
Other Assets	
14033 · Generator	8,120.61
Total Other Assets	8,120.61
TOTAL ASSETS	7,443,726.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	7,323.43
Total Accounts Payable	7,323.43
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)	2,626.08
20014 · California Bank & Tr (TM-7305)	30.61
20020 · Voyager US Bank (0016-0024)	0.00
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
Total Credit Cards	2,656.69

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05/14/20

Accrual Basis

	Apr 30, 20
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	400.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	0.00
Total Other Current Liabilities	20,785.05
Total Current Liabilities	30,765.17
Long Term Liabilities	
21010 · USDA Loans Interest Payable	21,041.65
28040 · USDA Loans Payable	
28041 · USDA Loan Dated 12/07/05 #03	330,000.00
28042 · USDA Loan Dated 12/07/05 #04	820,000.00
28043 · USDA Loan Dated 05/19/11 #06	1,797,000.00
28040 · USDA Loans Payable - Other	0.00
Total 28040 · USDA Loans Payable	2,947,000.00
28046 · Current Maturities	0.00
Total Long Term Liabilities	2,968,041.65
Total Liabilities	2,998,806.82
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	1,192,269.88
Net Income	281,770.67
Total Equity	4,444,919.85
TOTAL LIABILITIES & EQUITY	7,443,726.67

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

	Jul '19 - Apr 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	980,545.75	933,333.40	47,212.35
40002 · Water Sales - Business	110,102.52	105,000.00	5,102.52
40004 · Water Sales - Bulk	0.00	20.00	-20.00
40010 · Late Fees	16,198.05	19,166.70	-2,968.65
40011 · Re-Connection Fees	5,900.00	7,500.00	-1,600.00
40012 · Credit Card Fees Income	5,557.64	5,666.70	-109.06
40013 · New Connection Fees	0.00	1,166.70	-1,166.70
40014 · Administrative Fee Income	14,098.74	20,000.00	-5,901.26
42600 · Kern County			
42620 · Taxes KC Fund	37,213.10	42,500.00	-5,286.90
42622 · Standby Assessment KC Fund	4,714.61	6,166.70	-1,452.09
42623 · Delinquent Assessments KC	1,859.59	2,333.40	-473.81
Total 42600 · Kern County	43,787.30	51,000.10	-7,212.80
44012 · Interest Reserve Funds	331.22	312.50	18.72
45000 · Property Lease/Rental Income	20,364.27	20,000.00	364.27
Total Income	1,205,586.49	1,163,166.10	42,420.39
Expense			
50003 · FPPUD/LOW Planning Grant	6,166.64	0.00	6,166.64
51022 · Operations-Pump Power Electrica	41,471.26	45,833.40	-4,362.14
51023 · Uniforms-Mats-Towels Expense	3,725.19	2,916.70	808.49
51025 · Distribution System Maintenance	205,688.50	187,500.00	18,188.50
51026 · Tools Expense	2,798.36	833.40	1,964.96
51032 · Fuel - Vehicle & Equipment	8,802.03	9,166.70	-364.67
51081 · Environmental Fees	927.76	1,666.70	-738.94
51082 · Testing & Lab Fees	9,014.75	7,500.00	1,514.75
52021 · Equipment Rental	1,680.78	2,083.40	-402.62
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	1,474.37	25,000.00	-23,525.63
52114 · Computer Maintenance	5,211.72	4,583.40	628.32
52116 · Equipment Maintenance	14,346.84	6,666.70	7,680.14
52118 · Vehicle Maintenance	2,171.40	4,166.70	-1,995.30
Total 52110 · Maintenance & Repairs	23,204.33	40,416.80	-17,212.47
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	63,376.55	58,333.40	5,043.15
Total 60010 · Wages - Administrative	63,376.55	58,333.40	5,043.15
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	67,112.20	65,000.00	2,112.20
60022 · Wages - Operations-Other Staff	111,728.83	129,166.70	-17,437.87
Total 60020 · Wages - Operations	178,841.03	194,166.70	-15,325.67
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	18,829.39	20,416.70	-1,587.31
60102 · Payroll Tax Expense - State	1,897.00	2,916.70	-1,019.70
Total 60100 · Payroll Tax Expenses	20,726.39	23,333.40	-2,607.01
60140 · Employee Mileage Reimbursement	0.00	500.00	-500.00
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	2,755.14	3,916.70	-1,161.56
60152 · Payroll Clock & Software	1,151.77	1,200.00	-48.23
60153 · ADP Retirement Plan Admin Fees	2,100.00	2,100.00	0.00
Total 60150 · Payroll Processing Fees	6,006.91	7,216.70	-1,209.79
60160 · Employee Hiring Expenses	140.00	500.00	-360.00

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

	Jul '19 - Apr 20	Budget	\$ Over Budget
60200 · Employee Benefits			
60201 · Dental Insurance	5,674.29	7,666.70	-1,992.41
60202 · Medical Insurance	95,519.13	122,500.00	-26,980.87
60203 · Vision Insurance	1,325.82	1,666.70	-340.88
60204 · Workers Comp Insurance	12,031.17	15,000.00	-2,968.83
Total 60200 · Employee Benefits	115,397.14	146,833.40	-31,436.26
Total 60000 · Wages & Payroll Related Expense	384,488.02	430,883.60	-46,395.58
61005 · Advertising	595.24	250.00	345.24
61007 · Bad Debt Expense	1,810.36	0.00	1,810.36
61010 · Bank Fees	165.61	250.00	-84.39
61014 · Directors' Fees	7,033.32	6,666.70	366.62
61015 · Dues	9,860.73	8,333.40	1,527.33
62020 · Education & Training	2,767.00	3,333.40	-566.40
63560 · Insurance			
63561 · Property Insurance	4,578.35	4,600.00	-21.65
63562 · Equipment & Liability Insurance	21,772.30	16,000.00	5,772.30
63563 · Director's Bond Policy	2,575.00	3,500.00	-925.00
Total 63560 · Insurance	29,100.65	24,100.00	5,000.65
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	13,715.62	13,625.00	90.62
63642 · Interest Exp - USDA 12/07/05-04	35,168.75	35,500.00	-331.25
63643 · Interest Exp - USDA 05/19/11-06	47,656.87	48,150.00	-493.13
Total 63640 · Interest Expense	96,541.24	97,275.00	-733.76
63700 · License, Fees, & Permits	5,510.69	7,500.00	-1,989.31
64100 · Meetings Expenses	740.06	166.70	573.36
64110 · Merchant Credit Card Fees	5,308.97	5,666.70	-357.73
64710 · Office Expense	12,100.95	7,166.70	4,934.25
64715 · Office Supplies	5,350.19	6,666.70	-1,316.51
65005 · Postage/FedEx	3,729.10	6,250.00	-2,520.90
65008 · Printing	86.30	625.00	-538.70
65010 · Professional Services			
65011 · Auditor	16,480.00	25,000.00	-8,520.00
65015 · Bookkeeper/Accountant	10,025.00	10,025.00	0.00
65019 · Legal Fees	15,044.64	2,083.40	12,961.24
Total 65010 · Professional Services	41,549.64	37,108.40	4,441.24
65020 · Property Taxes	87.74	80.00	7.74
65025 · Publications	0.00	83.40	-83.40
66000 · Security Monitoring Expense	1,410.00	833.40	576.60
66010 · Telephone			
66011 · Answering Service	1,543.54	2,083.40	-539.86
66015 · Cell Phones	1,440.27	2,500.00	-1,059.73
66016 · iPad Internet Service	403.36	500.00	-96.64
66018 · Internet - Office Computers	601.35	666.70	-65.35
66019 · Office Landline	2,597.29	2,833.40	-236.11
Total 66010 · Telephone	6,585.81	8,583.50	-1,997.69
66170 · Travel			
66171 · Travel - Lodging	850.72	1,250.00	-399.28
66172 · Travel - Mileage	147.20	125.00	22.20
66173 · Travel - Meals	299.08	208.40	90.68
66174 · Travel - Airlines	0.00	250.00	-250.00
66175 · Travel - Car Rental	0.00	250.00	-250.00
66176 · Travel - Parking	30.00	41.70	-11.70
66177 · Travel - Taxi, Shuttle, etc.	0.00	83.40	-83.40
Total 66170 · Travel	1,327.00	2,208.50	-881.50

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

	<u>Jul '19 - Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>
66510 · Utilities			
66511 · Electricity - Offices	2,261.56	2,291.70	-30.14
66515 · Gas	22.48	666.70	-644.22
66517 · Trash	983.28	833.40	149.88
Total 66510 · Utilities	<u>3,906.60</u>	<u>3,791.80</u>	<u>114.80</u>
Total Expense	<u>924,109.82</u>	<u>955,740.00</u>	<u>-31,630.18</u>
Net Ordinary Income	<u>281,476.67</u>	<u>207,426.10</u>	<u>74,050.57</u>
Net Income	<u><u>281,770.67</u></u>	<u><u>207,426.10</u></u>	<u><u>74,344.57</u></u>

Frazier Park Public Utility District
Profit & Loss YTD Comparison
 July 2019 through April 2020

	Jul '19 - Apr 20	Jul '18 - Apr 19
Ordinary Income/Expense		
Income		
40001 · Water Sales - Residential	980,545.75	927,123.91
40002 · Water Sales - Business	110,102.52	101,652.07
40004 · Water Sales - Bulk	0.00	20.00
40010 · Late Fees	16,198.05	19,525.00
40011 · Re-Connection Fees	5,900.00	7,600.00
40012 · Credit Card Fees Income	5,557.64	7,648.79
40013 · New Connection Fees	0.00	200.00
40014 · Administrative Fee Income	14,098.74	21,304.23
42600 · Kern County		
42620 · Taxes KC Fund	37,213.10	49,765.65
42622 · Standby Assessment KC Fund	4,714.61	4,912.39
42623 · Delinquent Assessments KC	1,859.59	1,920.43
Total 42600 · Kern County	43,787.30	56,598.47
44012 · Interest Reserve Funds	331.22	330.85
45000 · Property Lease/Rental Income	20,364.27	19,800.27
48000 · Grant Income		
48002 · Grant Income - CA for FPPUD/LOW	8,701.00	0.00
Total 48000 · Grant Income	8,701.00	0.00
Total Income	1,205,586.49	1,161,803.59
Expense		
50000 · Prop 218 Expenses	200.00	0.00
50003 · FPPUD/LOW Planning Grant	6,166.64	0.00
51022 · Operations-Pump Power Electrica	41,471.26	42,547.85
51023 · Uniforms-Mats-Towels Expense	3,725.19	897.24
51025 · Distribution System Maintenance	205,688.50	88,129.51
51026 · Tools Expense	2,798.36	1,696.72
51032 · Fuel - Vehicle & Equipment	8,802.03	8,969.71
51081 · Environmental Fees	927.76	1,803.72
51082 · Testing & Lab Fees	9,014.75	6,506.00
52021 · Equipment Rental	1,680.78	911.82
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	1,474.37	1,307.54
52114 · Computer Maintenance	5,211.72	4,676.44
52116 · Equipment Maintenance	14,346.84	15,059.24
52118 · Vehicle Maintenance	2,171.40	4,808.57
Total 52110 · Maintenance & Repairs	23,204.33	25,851.79
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	63,376.55	49,538.57
Total 60010 · Wages - Administrative	63,376.55	49,538.57
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	67,112.20	64,411.99
60022 · Wages - Operations-Other Staff	111,728.83	112,672.95
Total 60020 · Wages - Operations	178,841.03	177,084.94
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	18,829.39	17,523.32
60102 · Payroll Tax Expense - State	1,897.00	1,619.37
Total 60100 · Payroll Tax Expenses	20,726.39	19,142.69
60140 · Employee Mileage Reimbursement	0.00	207.37
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	2,755.14	2,737.03
60152 · Payroll Clock & Software	1,151.77	1,051.52
60153 · ADP Retirement Plan Admin Fees	2,100.00	1,862.00

Frazier Park Public Utility District
Profit & Loss YTD Comparison
 July 2019 through April 2020

	Jul '19 - Apr 20	Jul '18 - Apr 19
Total 60150 · Payroll Processing Fees	6,006.91	5,650.55
60160 · Employee Hiring Expenses	140.00	0.00
60200 · Employee Benefits		
60201 · Dental Insurance	5,674.29	5,808.60
60202 · Medical Insurance	95,519.13	96,627.30
60203 · Vision Insurance	1,325.82	1,395.60
60204 · Workers Comp Insurance	12,031.17	13,408.13
60205 · Employee Medical Expenses	846.73	0.00
Total 60200 · Employee Benefits	115,397.14	117,239.63
Total 60000 · Wages & Payroll Related Expense	384,488.02	368,863.75
60206 · CalPERS Social Security Admin	375.00	0.00
61005 · Advertising	595.24	0.00
61007 · Bad Debt Expense	1,810.36	0.00
61010 · Bank Fees	165.61	876.36
61014 · Directors' Fees	7,033.32	5,700.00
61015 · Dues	9,860.73	9,088.63
62020 · Education & Training	2,767.00	1,445.00
63560 · Insurance		
63561 · Property Insurance	4,578.35	0.00
63562 · Equipment & Liability Insurance	21,772.30	15,867.87
63563 · Director's Bond Policy	2,575.00	4,000.00
63560 · Insurance - Other	175.00	0.00
Total 63560 · Insurance	29,100.65	19,867.87
63640 · Interest Expense		
63641 · Interest Exp - USDA 12/07/05-03	13,715.62	13,921.87
63642 · Interest Exp - USDA 12/07/05-04	35,168.75	35,806.25
63643 · Interest Exp - USDA 05/19/11-06	47,656.87	48,615.00
Total 63640 · Interest Expense	96,541.24	98,343.12
63700 · License, Fees, & Permits	5,510.69	8,358.75
64100 · Meetings Expenses	740.06	111.34
64110 · Merchant Credit Card Fees	5,308.97	5,456.88
64710 · Office Expense	12,100.95	7,596.06
64715 · Office Supplies	5,350.19	5,543.20
65005 · Postage/FedEx	3,729.10	7,828.45
65008 · Printing	86.30	1,451.35
65010 · Professional Services		
65011 · Auditor	16,480.00	18,150.00
65015 · Bookkeeper/Accountant	10,025.00	10,025.00
65019 · Legal Fees	15,044.64	1,712.50
Total 65010 · Professional Services	41,549.64	29,887.50
65020 · Property Taxes	87.74	86.36
65025 · Publications	0.00	30.00
66000 · Security Monitoring Expense	1,410.00	960.00
66010 · Telephone		
66011 · Answering Service	1,543.54	1,905.22
66015 · Cell Phones	1,440.27	2,116.83
66016 · iPad Internet Service	403.36	795.31
66018 · Internet - Office Computers	601.35	654.99
66019 · Office Landline	2,597.29	2,496.41
Total 66010 · Telephone	6,585.81	7,968.76
66170 · Travel		
66171 · Travel - Lodging	850.72	771.95
66172 · Travel - Mileage	147.20	110.63
66173 · Travel - Meals	299.08	70.48
66175 · Travel - Car Rental	0.00	-197.11
66176 · Travel - Parking	30.00	0.00

**Frazier Park Public Utility District
Profit & Loss YTD Comparison
July 2019 through April 2020**

	Jul '19 - Apr 20	Jul '18 - Apr 19
66177 · Travel - Taxi, Shuttle, etc.	0.00	85.12
Total 66170 · Travel	1,327.00	841.07
66510 · Utilities		
66511 · Electricity - Offices	2,261.56	2,160.52
66515 · Gas	22.48	716.59
66517 · Trash	983.28	839.90
66510 · Utilities - Other	639.28	0.00
Total 66510 · Utilities	3,906.60	3,717.01
Total Expense	924,109.82	761,335.82
Net Ordinary Income	281,476.67	400,467.77
Other Income/Expense		
Other Income		
89999 · Prior Year Adjustments	294.00	0.00
Total Other Income	294.00	0.00
Net Other Income	294.00	0.00
Net Income	281,770.67	400,467.77

Frazier Park Public Utility District

Profit & Loss

April 2020

05/14/20

Accrual Basis

	Apr 20
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	87,777.74
40002 · Water Sales - Business	8,386.20
40014 · Administrative Fee Income	460.00
42600 · Kern County	
42620 · Taxes KC Fund	4,538.00
42622 · Standby Assessment KC Fund	429.14
42623 · Delinquent Assessments KC	319.73
Total 42600 · Kern County	5,286.87
44012 · Interest Reserve Funds	16.22
45000 · Property Lease/Rental Income	2,052.57
Total Income	103,979.60
Expense	
50000 · Prop 218 Expenses	100.00
50003 · FPPUD/LOW Planning Grant	666.66
51022 · Operations-Pump Power Electrica	3,854.89
51023 · Uniforms-Mats-Towels Expense	300.22
51025 · Distribution System Maintenance	5,023.42
51032 · Fuel - Vehicle & Equipment	672.35
51082 · Testing & Lab Fees	329.00
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	459.85
52114 · Computer Maintenance	452.40
52118 · Vehicle Maintenance	1,159.31
Total 52110 · Maintenance & Repairs	2,071.56
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	6,049.45
Total 60010 · Wages - Administrative	6,049.45
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	5,690.26
60022 · Wages - Operations-Other Staff	10,553.65
Total 60020 · Wages - Operations	16,243.91
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,733.03
Total 60100 · Payroll Tax Expenses	1,733.03
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	257.32
60152 · Payroll Clock & Software	112.76
60153 · ADP Retirement Plan Admin Fees	210.00
Total 60150 · Payroll Processing Fees	580.08
60200 · Employee Benefits	
60201 · Dental Insurance	624.84
60202 · Medical Insurance	10,284.49
60203 · Vision Insurance	139.56
60204 · Workers Comp Insurance	1,112.75
Total 60200 · Employee Benefits	12,161.64
Total 60000 · Wages & Payroll Related Expense	36,768.11
61007 · Bad Debt Expense	461.16
61010 · Bank Fees	30.00
61014 · Directors' Fees	466.66

Frazier Park Public Utility District

Profit & Loss

05/14/20

April 2020

Accrual Basis

	Apr 20
63560 · Insurance	175.00
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
64100 · Meetings Expenses	48.92
64110 · Merchant Credit Card Fees	509.73
64710 · Office Expense	846.78
64715 · Office Supplies	425.64
65005 · Postage/FedEx	15.35
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
65019 · Legal Fees	2,173.28
Total 65010 · Professional Services	3,173.28
66000 · Security Monitoring Expense	240.00
66010 · Telephone	
66011 · Answering Service	178.66
66015 · Cell Phones	67.85
66018 · Internet - Office Computers	56.80
Total 66010 · Telephone	303.31
66170 · Travel	
66173 · Travel - Meals	61.46
Total 66170 · Travel	61.46
66510 · Utilities	
66511 · Electricity - Offices	150.62
66517 · Trash	75.52
66510 · Utilities - Other	83.77
Total 66510 · Utilities	309.91
Total Expense	104,670.28
Net Ordinary Income	-690.68
Net Income	-690.68