

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

	Dec 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Cash & Cash Equivalents	
10001 · Revenue/Operating Fund (1961)	191,623.53
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	219,542.47
10003 · Capital Improvement SLA (326)	285,957.06
10004 · Distri Sys Emergency Res (383)	51,837.95
10005 · Capital Improvement Reser (895)	978,935.58
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	4,312.79
10100 · USDA Payment Fund (042)	39,163.13
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,813.70
10121 · USDA Reserve - Loan 2 (872)	73,204.98
10130 · USDA Replacement Fund (917)	115,275.79
19999 · Petty Cash	300.00
<b>Total 10000 · Cash &amp; Cash Equivalents</b>	<b>2,031,967.02</b>
<b>Total Checking/Savings</b>	<b>2,031,967.02</b>
<b>Accounts Receivable</b>	
12000 · A/C Receivable - Leases, etc.	2,098.91
<b>Total Accounts Receivable</b>	<b>2,098.91</b>
<b>Other Current Assets</b>	
12001 · A/C Receivable - Water Services	130,135.30
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	794.02
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	6,199.63
12999 · Bad Debt Loss	-750.49
13000 · Inventory	49,063.24
<b>Total Other Current Assets</b>	<b>186,241.70</b>
<b>Total Current Assets</b>	<b>2,220,307.63</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	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 Enclose	104.00
14050 · USDA Project	0.00
<b>Total 14001 · Buildings &amp; Structures</b>	<b>8,925,281.68</b>
14100 · Plant Equipment	
14032 · Storage Container	2,734.88
14051 · Security Alarm System	9,272.63
14052 · Chemical Injection Pump	1,628.10

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	Dec 31, 20
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	12,848.24
<b>Total 14100 · Plant Equipment</b>	<b>337,876.82</b>
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
<b>Total 14300 · Vehicles</b>	<b>193,355.96</b>
14411 · Accumulated Depreciation	-4,713,743.46
<b>Total Fixed Assets</b>	<b>4,771,304.61</b>
Other Assets	
14033 · Generator	8,120.61
<b>Total Other Assets</b>	<b>8,120.61</b>
<b>TOTAL ASSETS</b>	<b>6,999,732.85</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	19,376.62
<b>Total Accounts Payable</b>	<b>19,376.62</b>
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)	1,337.07
20014 · California Bank & Tr (TM-7305)	54.99
20020 · Voyager US Bank (0016-0024)	47.76
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
<b>Total Credit Cards</b>	<b>1,439.82</b>
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
21020 · Customer Deposit Payable	400.00
22000 · Accrued Legal expense	0.00
<b>Total Other Current Liabilities</b>	<b>21,600.05</b>

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

	Dec 31, 20
<b>Total Current Liabilities</b>	42,416.49
<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>2,946,718.14</b>
<b>Equity</b>	
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	199,188.81
<b>Total Equity</b>	<b>4,053,014.71</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,999,732.85</b>

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

	Jul - Dec 20	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	621,367.32	589,500.00	31,867.32
40002 · Water Sales - Business	72,379.83	63,000.00	9,379.83
40004 · Water Sales - Bulk	0.00	270.00	-270.00
40010 · Late Fees	0.00	4,002.00	-4,002.00
40011 · Re-Connection Fees	315.00	1,252.00	-937.00
40012 · Credit Card Fees Income	0.00	1,252.00	-1,252.00
40013 · New Connection Fees	400.00	200.00	200.00
40014 · Administrative Fee Income	2,755.76	2,502.00	253.76
42600 · Kern County			
42620 · Taxes KC Fund	29,489.94	24,502.00	4,987.94
42622 · Standby Assessment KC Fund	3,442.02	2,902.00	540.02
42623 · Delinquent Assessments KC	331.69	624.00	-292.31
<b>Total 42600 · Kern County</b>	<b>33,263.65</b>	<b>28,028.00</b>	<b>5,235.65</b>
44012 · Interest Reserve Funds	93.20	150.00	-56.80
45000 · Property Lease/Rental Income	12,500.61	12,502.00	-1.39
48000 · Grant Income			
48002 · Grant Income - CA for FPPUD/LOW	23,840.37	4,500.00	19,340.37
<b>Total 48000 · Grant Income</b>	<b>23,840.37</b>	<b>4,500.00</b>	<b>19,340.37</b>
<b>Total Income</b>	<b>766,915.74</b>	<b>707,158.00</b>	<b>59,757.74</b>
<b>Gross Profit</b>	<b>766,915.74</b>	<b>707,158.00</b>	<b>59,757.74</b>
<b>Expense</b>			
50003 · FPPUD/LOW Planning Grant	41,486.64	4,500.00	36,986.64
51022 · Operations-Pump Power Electrica	32,727.72	26,002.00	6,725.72
51023 · Uniforms-Mats-Towels Expense	2,064.77	2,152.00	-87.23
51025 · Distribution System Maintenance	103,012.39	125,002.00	-21,989.61
51026 · Tools Maintenance & Expense	2,135.35	1,252.00	883.35
51032 · Fuel - Vehicle & Equipment	5,688.41	5,250.00	438.41
51081 · Environmental Fees	144.00	1,002.00	-858.00
51082 · Testing & Lab Fees	1,860.00	5,002.00	-3,142.00
52021 · Equipment Rental	8,044.99	2,002.00	6,042.99
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	376.63	17,502.00	-17,125.37
52114 · Computer Maintenance	3,791.19	3,000.00	791.19
52116 · Equipment Maintenance	1,836.41	10,002.00	-8,165.59
52118 · Vehicle Maintenance	236.49	1,252.00	-1,015.51
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>6,240.72</b>	<b>31,756.00</b>	<b>-25,515.28</b>
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	39,014.80	45,000.00	-5,985.20
<b>Total 60010 · Wages - Administrative</b>	<b>39,014.80</b>	<b>45,000.00</b>	<b>-5,985.20</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	38,878.49	43,002.00	-4,123.51
60022 · Wages - Operations-Other Staff	64,913.53	85,002.00	-20,088.47
<b>Total 60020 · Wages - Operations</b>	<b>103,792.02</b>	<b>128,004.00</b>	<b>-24,211.98</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	10,997.00	17,302.00	-6,305.00
60102 · Payroll Tax Expense - State	814.55	1,500.00	-685.45
<b>Total 60100 · Payroll Tax Expenses</b>	<b>11,811.55</b>	<b>18,802.00</b>	<b>-6,990.45</b>
60140 · Employee Mileage Reimbursement	0.00	300.00	-300.00

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

	Jul - Dec 20	Budget	\$ Over Budget
<b>60150 · Payroll Processing Fees</b>			
60151 · Payroll Check Processing	2,058.01	1,552.00	506.01
60152 · Payroll Clock & Software	777.75	750.00	27.75
60153 · ADP Retirement Plan Admin Fees	832.00	1,252.00	-420.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>3,667.76</b>	<b>3,554.00</b>	<b>113.76</b>
<b>60160 · Employee Hiring Expenses</b>	<b>638.42</b>	<b>252.00</b>	<b>386.42</b>
<b>60200 · Employee Benefits</b>			
60201 · Dental Insurance	3,249.87	4,252.00	-1,002.13
60202 · Medical Insurance	56,349.56	68,100.00	-11,750.44
60203 · Vision Insurance	814.10	1,002.00	-187.90
60204 · Workers Comp Insurance	3,627.45	8,250.00	-4,622.55
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>65,690.98</b>	<b>81,604.00</b>	<b>-15,913.02</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>224,615.53</b>	<b>277,516.00</b>	<b>-52,900.47</b>
<b>61005 · Advertising</b>	<b>578.16</b>	<b>300.00</b>	<b>278.16</b>
<b>61007 · Bad Debt Expense</b>	<b>3,456.59</b>	<b>2,002.00</b>	<b>1,454.59</b>
<b>61010 · Bank Fees</b>	<b>299.70</b>	<b>150.00</b>	<b>149.70</b>
<b>61014 · Directors' Fees</b>	<b>6,766.60</b>	<b>4,500.00</b>	<b>2,266.60</b>
<b>61015 · Dues</b>	<b>10,356.00</b>	<b>5,752.00</b>	<b>4,604.00</b>
<b>62020 · Education &amp; Training</b>	<b>990.00</b>	<b>2,002.00</b>	<b>-1,012.00</b>
<b>63560 · Insurance</b>			
63561 · Property Insurance	5,054.61	2,529.00	2,525.61
63562 · Equipment & Liability Insurance	11,883.00	11,502.00	381.00
63563 · Director's Bond Policy	0.00	1,752.00	-1,752.00
<b>Total 63560 · Insurance</b>	<b>16,937.61</b>	<b>15,783.00</b>	<b>1,154.61</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>5,227.71</b>	<b>4,500.00</b>	<b>727.71</b>
<b>64100 · Meetings Expenses</b>	<b>45.36</b>	<b>276.00</b>	<b>-230.64</b>
<b>64110 · Merchant Credit Card Fees</b>	<b>3,911.44</b>	<b>3,402.00</b>	<b>509.44</b>
<b>64710 · Office Expense</b>	<b>3,785.64</b>	<b>5,752.00</b>	<b>-1,966.36</b>
<b>64715 · Office Supplies</b>	<b>3,709.47</b>	<b>3,502.00</b>	<b>207.47</b>
<b>64720 · Covid - PPE, etc.</b>	<b>4,755.62</b>	<b>750.00</b>	<b>4,005.62</b>
<b>65005 · Postage/FedEx</b>	<b>4,522.40</b>	<b>3,750.00</b>	<b>772.40</b>
<b>65008 · Printing</b>	<b>691.72</b>	<b>750.00</b>	<b>-58.28</b>
<b>65010 · Professional Services</b>			
65011 · Auditor	2,500.00	10,002.00	-7,502.00
65015 · Bookkeeper/Accountant	6,000.00	6,000.00	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	7,500.00	-2,265.29
<b>Total 65010 · Professional Services</b>	<b>16,888.05</b>	<b>27,012.00</b>	<b>-10,123.95</b>
<b>65022 · Property Taxes</b>	<b>88.42</b>	<b>90.00</b>	<b>-1.58</b>
<b>65025 · Publications</b>	<b>88.00</b>	<b>52.00</b>	<b>36.00</b>
<b>66000 · Security Monitoring Expense</b>	<b>530.00</b>	<b>750.00</b>	<b>-220.00</b>

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

	Jul - Dec 20	Budget	\$ Over Budget
<b>66010 · Telephone</b>			
66011 · Answering Service	1,007.64	1,002.00	5.64
66015 · Cell Phones	657.67	1,002.00	-344.33
66016 · Ipad Internet Service	327.36	300.00	27.36
66018 · Internet - Office Computers	446.41	552.00	-105.59
66019 · Office Landline	1,876.99	1,800.00	76.99
<b>Total 66010 · Telephone</b>	<b>5,821.38</b>	<b>4,656.00</b>	<b>1,165.38</b>
<b>66170 · Travel</b>			
66171 · Travel - Lodging	0.00	750.00	-750.00
66172 · Travel - Mileage	0.00	75.00	-75.00
66173 · Travel - Meals	7.65	176.00	-168.35
66174 · Travel - Airlines	0.00	252.00	-252.00
66175 · Travel - Car Rental	0.00	150.00	-150.00
66176 · Travel - Parking	0.00	26.00	-26.00
66177 · Travel - Taxi, Shuttle, etc.	0.00	52.00	-52.00
<b>Total 66170 · Travel</b>	<b>7.65</b>	<b>1,481.00</b>	<b>-1,473.35</b>
<b>66510 · Utilities</b>			
66511 · Electricity - Offices	1,564.58	1,326.00	238.58
66515 · Gas	0.00	502.00	-502.00
66517 · Trash	349.94	750.00	-400.06
<b>Total 66510 · Utilities</b>	<b>2,232.02</b>	<b>2,578.00</b>	<b>-345.98</b>
<b>Total Expense</b>	<b>567,726.93</b>	<b>619,226.00</b>	<b>-51,499.07</b>
<b>Net Ordinary Income</b>	<b>199,188.81</b>	<b>87,932.00</b>	<b>111,256.81</b>
<b>Net Income</b>	<b>199,188.81</b>	<b>87,932.00</b>	<b>111,256.81</b>

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

	Jul - Dec 20	Jul - Dec 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40001 · Water Sales - Residential	621,367.32	601,418.60
40002 · Water Sales - Business	72,379.83	73,861.71
40010 · Late Fees	0.00	12,221.31
40011 · Re-Connection Fees	315.00	4,700.00
40012 · Credit Card Fees Income	0.00	3,994.10
40013 · New Connection Fees	400.00	0.00
40014 · Administrative Fee Income	2,755.76	9,103.33
42600 · Kern County		
42620 · Taxes KC Fund	29,489.94	30,990.94
42622 · Standby Assessment KC Fund	3,442.02	3,918.90
42623 · Delinquent Assessments KC	331.69	1,324.71
<b>Total 42600 · Kern County</b>	<b>33,263.65</b>	<b>36,234.55</b>
44012 · Interest Reserve Funds	93.20	219.16
45000 · Property Lease/Rental Income	12,500.61	12,153.99
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>766,915.74</b>	<b>753,906.75</b>
<b>Gross Profit</b>	<b>766,915.74</b>	<b>753,906.75</b>
<b>Expense</b>		
50000 · Prop 218 Expenses	200.00	0.00
50003 · FPPUD/LOW Planning Grant	41,486.64	2,900.00
51022 · Operations-Pump Power Electrica	32,727.72	25,472.74
51023 · Uniforms-Mats-Towels Expense	2,064.77	2,358.66
51025 · Distribution System Maintenance	103,012.39	169,702.11
51026 · Tools Maintenance & Expense	2,135.35	1,644.80
51032 · Fuel - Vehicle & Equipment	5,688.41	6,369.50
51081 · Environmental Fees	144.00	927.76
51082 · Testing & Lab Fees	1,860.00	5,665.75
52021 · Equipment Rental	8,044.99	1,114.22
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	376.63	919.62
52114 · Computer Maintenance	3,791.19	3,469.12
52116 · Equipment Maintenance	1,836.41	12,411.91
52118 · Vehicle Maintenance	236.49	212.31
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>6,240.72</b>	<b>17,012.96</b>
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	39,014.80	40,094.67
<b>Total 60010 · Wages - Administrative</b>	<b>39,014.80</b>	<b>40,094.67</b>
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	38,878.49	44,351.16
60022 · Wages - Operations-Other Staff	64,913.53	69,401.47
<b>Total 60020 · Wages - Operations</b>	<b>103,792.02</b>	<b>113,752.63</b>
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	10,997.00	11,804.64
60102 · Payroll Tax Expense - State	814.55	259.00
<b>Total 60100 · Payroll Tax Expenses</b>	<b>11,811.55</b>	<b>12,063.64</b>
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	2,058.01	1,487.65
60152 · Payroll Clock & Software	777.75	813.49
60153 · ADP Retirement Plan Admin Fees	832.00	1,260.00

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

	Jul - Dec 20	Jul - Dec 19
Total 60150 · Payroll Processing Fees	3,667.76	3,561.14
60160 · Employee Hiring Expenses	638.42	140.00
60200 · Employee Benefits		
60201 · Dental Insurance	3,249.87	3,042.99
60202 · Medical Insurance	56,349.56	51,735.45
60203 · Vision Insurance	814.10	767.58
60204 · Workers Comp Insurance	3,627.45	7,580.17
60205 · Employee Medical Expenses	200.00	846.73
60206 · CalPERS Social Security Admin	1,450.00	375.00
Total 60200 · Employee Benefits	65,690.98	64,347.92
Total 60000 · Wages & Payroll Related Expense	224,615.53	233,960.00
61005 · Advertising	578.16	353.93
61007 · Bad Debt Expense	3,456.59	368.66
61010 · Bank Fees	299.70	135.61
61014 · Directors' Fees	6,766.60	4,000.00
61015 · Dues	10,356.00	9,860.73
62020 · Education & Training	990.00	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	5,227.71	5,400.69
64100 · Meetings Expenses	45.36	530.71
64110 · Merchant Credit Card Fees	3,911.44	3,271.04
64710 · Office Expense	3,785.64	6,393.37
64715 · Office Supplies	3,709.47	3,959.11
64720 · Covid - PPE, etc.	4,755.62	0.00
65005 · Postage/FedEx	4,522.40	3,166.70
65008 · Printing	691.72	86.30
65010 · Professional Services		
65011 · Auditor	2,500.00	6,130.00
65015 · Bookkeeper/Accountant	6,000.00	6,000.00
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
Total 65010 · Professional Services	16,888.05	16,448.36
65022 · Property Taxes	88.42	87.74
65025 · Publications	88.00	0.00
66000 · Security Monitoring Expense	530.00	605.00
66010 · Telephone		
66011 · Answering Service	1,007.64	691.36
66015 · Cell Phones	657.67	982.85
66016 · Ipad Internet Service	327.36	245.20
66018 · Internet - Office Computers	446.41	350.90
66019 · Office Landline	1,876.99	1,720.38
66010 · Telephone - Other	1,505.31	0.00
Total 66010 · Telephone	5,821.38	3,990.69
66170 · Travel		
66171 · Travel - Lodging	0.00	594.90
66172 · Travel - Mileage	0.00	147.20

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

	Jul - Dec 20	Jul - Dec 19
66173 · Travel - Meals	7.65	124.18
66176 · Travel - Parking	0.00	30.00
<b>Total 66170 · Travel</b>	<b>7.65</b>	<b>896.28</b>
66510 · Utilities		
66511 · Electricity - Offices	1,564.58	1,440.45
66515 · Gas	0.00	358.56
66517 · Trash	349.94	642.68
66510 · Utilities - Other	317.50	0.00
<b>Total 66510 · Utilities</b>	<b>2,232.02</b>	<b>2,441.69</b>
<b>Total Expense</b>	<b>567,726.93</b>	<b>605,277.13</b>
<b>Net Ordinary Income</b>	<b>199,188.81</b>	<b>148,629.62</b>
<b>Net Income</b>	<b>199,188.81</b>	<b>148,629.62</b>

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

	<u>Nov - Dec 20</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	198,036.69
40002 · Water Sales - Business	17,643.50
40011 · Re-Connection Fees	100.00
40014 · Administrative Fee Income	975.00
42600 · Kern County	
42620 · Taxes KC Fund	27,230.47
42622 · Standby Assessment KC Fund	3,285.46
42623 · Delinquent Assessments KC	331.69
<b>Total 42600 · Kern County</b>	<u>30,847.62</u>
44012 · Interest Reserve Funds	31.26
45000 · Property Lease/Rental Income	4,222.30
48000 · Grant Income	
48002 · Grant Income - CA for FPPUD/LOW	12,563.00
<b>Total 48000 · Grant Income</b>	<u>12,563.00</u>
<b>Total Income</b>	<u>264,419.37</u>
<b>Gross Profit</b>	<u>264,419.37</u>
<b>Expense</b>	
50003 · FPPUD/LOW Planning Grant	1,397.98
51022 · Operations-Pump Power Electrica	10,058.76
51023 · Uniforms-Mats-Towels Expense	210.14
51025 · Distribution System Maintenance	17,998.01
51026 · Tools Maintenance & Expense	29.36
51032 · Fuel - Vehicle & Equipment	1,132.32
51082 · Testing & Lab Fees	660.00
52021 · Equipment Rental	1,750.77
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	172.58
52114 · Computer Maintenance	1,032.20
52116 · Equipment Maintenance	385.74
52118 · Vehicle Maintenance	1,675.11
<b>Total 52110 · Maintenance &amp; Repairs</b>	<u>3,265.63</u>
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	15,940.67
<b>Total 60010 · Wages - Administrative</b>	<u>15,940.67</u>
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	16,117.45
60022 · Wages - Operations-Other Staff	24,470.77
<b>Total 60020 · Wages - Operations</b>	<u>40,588.22</u>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	4,311.21
<b>Total 60100 · Payroll Tax Expenses</b>	<u>4,311.21</u>
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	870.86
60152 · Payroll Clock & Software	114.08
<b>Total 60150 · Payroll Processing Fees</b>	<u>984.94</u>
60160 · Employee Hiring Expenses	40.00
60200 · Employee Benefits	
60201 · Dental Insurance	1,181.55
60202 · Medical Insurance	20,289.30
60203 · Vision Insurance	325.64

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

	Nov - Dec 20
60204 · Workers Comp Insurance	2,005.66
Total 60200 · Employee Benefits	23,802.15
Total 60000 · Wages & Payroll Related Expense	85,667.19
61007 · Bad Debt Expense	4,201.46
61010 · Bank Fees	179.70
61014 · Directors' Fees	2,233.31
62020 · Education & Training	320.00
63700 · License, Fees, & Permits	5,098.71
64100 · Meetings Expenses	9.98
64110 · Merchant Credit Card Fees	1,286.45
64710 · Office Expense	1,732.11
64715 · Office Supplies	2,378.57
64720 · Covid - PPE, etc.	243.13
65005 · Postage/FedEx	786.35
65010 · Professional Services	
65011 · Auditor	2,500.00
65015 · Bookkeeper/Accountant	2,000.00
65019 · Legal Fees	1,262.42
Total 65010 · Professional Services	5,762.42
66000 · Security Monitoring Expense	10.00
66010 · Telephone	
66011 · Answering Service	260.38
66015 · Cell Phones	378.18
66016 · Ipad Internet Service	109.12
66018 · Internet - Office Computers	149.00
66019 · Office Landline	753.66
Total 66010 · Telephone	1,650.34
66170 · Travel	
66173 · Travel - Meals	7.65
Total 66170 · Travel	7.65
66510 · Utilities	
66511 · Electricity - Offices	378.03
66517 · Trash	94.02
66510 · Utilities - Other	239.85
Total 66510 · Utilities	711.90
Total Expense	148,782.24
Net Ordinary Income	115,637.13
Net Income	115,637.13