

Frazier Park Public Utility District  
**Balance Sheet**  
 As of October 31, 2022

	Oct 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Cash & Cash Equivalents	
10001 · Revenue/Operating Fund (1961)	120,603.69
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	219,257.47
10003 · Capital Improvement SLA (326)	411,605.10
10004 · Distri Sys Emergency Res (383)	51,832.51
10005 · Capital Improvement Reser (895)	837,218.17
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	99.55
10030 · Meter/Well Supply Proj (7644)	101.54
10035 · Pipeline Replace Proj (7651)	0.00
10100 · USDA Payment Fund (042)	4,969.97
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,806.86
10121 · USDA Reserve - Loan 2 (872)	87,623.95
10130 · USDA Replacement Fund (917)	146,531.93
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00
<b>Total 10000 · Cash &amp; Cash Equivalents</b>	<b>1,951,950.78</b>
<b>Total Checking/Savings</b>	<b>1,951,950.78</b>
<b>Accounts Receivable</b>	
12000 · A/C Receivable - Leases, etc.	-7,737.54
<b>Total Accounts Receivable</b>	<b>-7,737.54</b>
<b>Other Current Assets</b>	
12001 · A/C Receivable - Water Services	132,994.61
12003 · Covid Pandemic Relief Fund	0.00
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	1,000.00
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	-148,696.37
12100 · Inventory Asset	0.00
12999 · Bad Debt Loss	-750.49
13000 · Inventory	25,000.24
<b>Total Other Current Assets</b>	<b>10,347.99</b>
<b>Total Current Assets</b>	<b>1,954,561.23</b>
<b>Fixed Assets</b>	
14500 · Other Property/Tools	
14101 · Radiodetection Locator	8,974.10
14500 · Other Property/Tools - Other	0.00
<b>Total 14500 · Other Property/Tools</b>	<b>8,974.10</b>

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<b>15100 · Misc Assets</b>	
15121 · Frazier Park Library JE-0613-11	0.00
15120 · Paving - Downtown Beau (316)	0.00
15100 · Misc Assets - Other	0.00
<b>Total 15100 · Misc Assets</b>	<u>0.00</u>
<b>14001 · Buildings &amp; Structures</b>	
14018 · Construction in Progress	202,968.76
14008 · Water Main Replacement	1,200.00
14019 · Other Physical Property	6,193.30
14020 · Office Building - 4020 Park Dr	109,932.61
14031 · (COC County) Signage Project	51,842.90
14034 · Front Counter Enclosre	104.00
14050 · USDA Project	0.00
14001 · Buildings & Structures - Other	0.00
<b>Total 14001 · Buildings &amp; Structures</b>	<u>372,241.57</u>
<b>14012 · Corporate Yard Site</b>	
14029 · Fence	12,100.00
14051 · Security Alarm System	9,272.63
14032 · Storage Container	2,734.88
14012 · Corporate Yard Site - Other	23,562.81
<b>Total 14012 · Corporate Yard Site</b>	<u>47,670.32</u>
<b>14133 · Telemetry/SCADA/ Electrical</b>	32,262.46
<b>14016 · Transmission &amp; Distribution</b>	
14016a · Arroyo Trail Replacement	0.00
14016c · Canada Trail Replacement	0.00
14016e · Elm Trail Improvements	0.00
14016m · Mead Line Trail Replacement	0.00
14016m2 · Michigan Trail Improvement	0.00
14016m1 · Minnesota Trail Improvements	0.00
14016s · Santa Cruz Trail Improvements	0.00
14016u · New Pipes & Valves	0.00
14016 · Transmission & Distribution - Other	7,929,040.95
<b>Total 14016 · Transmission &amp; Distribution</b>	<u>7,929,040.95</u>
<b>14017 · General Plant</b>	
14035 · Fire Proof File Cabinets 2	2,867.86
14017 · General Plant - Other	114,712.25
<b>Total 14017 · General Plant</b>	<u>117,580.11</u>

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<b>14000 · Land &amp; Land Rights</b>	
14048 · Arroyo Trail Dirt Lot	0.00
14044 · Cold Springs Canyon Site	0.00
14064 · Corporate Yard 4001 Park Dr	0.00
14037 · Elm Tank Site (1)	0.00
14038 · Elm Tank Site (2)	0.00
14059 · Encino Trail Empty Parcel Lot	0.00
14049 · FMPR (1) Sign	0.00
14055 · FMPR (2) Sign	0.00
14056 · FMPR (3) Sign	0.00
14057 · FMPR (4) Sign	0.00
14067 · FMPR Empty Parcel Lot	0.00
14039 · Harrison Tank Site	0.00
14068 · Idaho Trail (Gate to Sam Young)	0.00
14061 · Main FPPUD 4016 Park Dr	0.00
14062 · Main FPPUD 4020 Park Dr	0.00
14063 · Main FPPUD 4024 Park Dr	0.00
14042 · Monte Vista Well Site	0.00
14045 · North End Drive (1)	0.00
14046 · North End Drive (2)	0.00
14066 · Parcel B West (Nort East End)	0.00
14040 · Pine Canyon #1 Tank Site (1)	0.00
14060 · Pine Canyon #1 Tank Site (2)	0.00
14041 · Pine Canyon #2 Tank Site	0.00
14065 · Pine Canyon Springs Site Lot	0.00
14043 · Sam Young Tank Site	0.00
14069 · Termino Trail Creekbed	0.00
14047 · Well #5 Site Lot	0.00
14058 · Well #5 Site West	0.00
14030 · Wolfe Tank Site	0.00
14000 · Land & Land Rights - Other	21,452.62
<b>Total 14000 · Land &amp; Land Rights</b>	<u>21,452.62</u>
<b>14014 · Source of Supply</b>	
14015 · Pumping Plant	23,531.23
14003 · Spring - Sam Young Site	0.00
14002 · Spring - Pine Cyn Site	0.00
14102 · Tank - Elm Site	0.00
14103 · Tank - Forestry Reservior Site	0.00
14104 · Tank - Harrison Site	0.00
14105 · Magee Site	
14105f · Fences	0.00
14105t · Tank	0.00
14105 · Magee Site - Other	0.00
<b>Total 14105 · Magee Site</b>	<u>0.00</u>
14106 · Tank - Parcel B Site	
14106f · Fencing & Gating	0.00
14106 · Tank - Parcel B Site - Other	0.00
<b>Total 14106 · Tank - Parcel B Site</b>	<u>0.00</u>

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14107 · Tank - Pine Cyn #1 Site	0.00
14108 · Tank - Pine Cyn #2 Site	11,458.00
14109 · Tank - Sam Young Site	0.00
14007 · Tank - Wolfe Site	
14007f · Fences	0.00
14001t · Tank	0.00
14007 · Tank - Wolfe Site - Other	0.00
<b>Total 14007 · Tank - Wolfe Site</b>	<b>0.00</b>
14010 · Well - #4 Site	4,805.10
14013 · Well - #5 Site	0.00
14011 · Well - #6 Site	
14011w · Well Project	0.00
14011b · Well 6 - Building Materials	2,464.34
14011 · Well - #6 Site - Other	0.00
<b>Total 14011 · Well - #6 Site</b>	<b>2,464.34</b>
14021 · Well - #7 Site	0.00
14022 · Well - #8 Site	0.00
14023 · Well - Montevista Site	
14023f · Fences	0.00
14023 · Well - Montevista Site - Other	0.00
<b>Total 14023 · Well - Montevista Site</b>	<b>0.00</b>
14014 · Source of Supply - Other	878,588.43
<b>Total 14014 · Source of Supply</b>	<b>920,847.10</b>
14100 · Plant Equipment	
14137 · Allis Chalmer Dozer 1941 (195)	0.00
14136 · Backhoe 580SK4WD (208)	0.00
14135 · JD Backhoe Loader 9/2022	112,982.61
14033 · Generator	8,120.61
14123 · Lincoln Welder	0.00
14121 · F Trailer	0.00
14129 · Catterpillar #305E2 Excavator	78,256.96
14120 · Bonander 2021PJ252 Trailer	12,848.24
14052 · Chemical Injection Pump	1,628.10
14053 · Palsa Feeder Pump	1,131.04
14054 · 4" Honda Trash Pump GX340 555	3,040.88
14111 · Sonic Water Level Meter	1,001.99
14125 · Backhoe John Deere 310G	34,500.00
14127 · Bucket Loader John Deere 210K	85,102.37
14128 · Dirt Sifter	9,366.26
14130 · Port Generator/Trailer MMG130	68,531.25
14132 · Track Loader Cat #259B3 compact	
14132a · Brush Attachment	0.00
14132 · Track Loader Cat #259B3 compact - Other	70,415.50
<b>Total 14132 · Track Loader Cat #259B3 compact</b>	<b>70,415.50</b>

Frazier Park Public Utility District  
**Balance Sheet**  
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	<u>Oct 31, 22</u>
14100 · Plant Equipment - Other	0.00
<b>Total 14100 · Plant Equipment</b>	<b>486,925.81</b>
14134 · New Pump & Motor	15,357.67
14200 · Office Equipment/Furniture	
14213 · Canon Scanner DR-M260	0.00
14211 · Dell Computers	0.00
14214 · Digital Camera	0.00
14212 · Lorex Security Cameras	0.00
14210 · Safe SN#939949	0.00
14200 · Office Equipment/Furniture - Other	7,601.06
<b>Total 14200 · Office Equipment/Furniture</b>	<b>7,601.06</b>
14300 · Vehicles	
14354 · Truck - 2021 F250 4x4 Crew/C	49,947.75
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 · 2017 Ford F550 Dump Truck	64,233.21
14355 · 1993 Ford F700 Dump Truck	0.00
14300 · Vehicles - Other	0.00
<b>Total 14300 · Vehicles</b>	<b>243,303.71</b>
14411 · Accumulated Depreciation	-5,057,066.46
<b>Total Fixed Assets</b>	<b>5,146,191.02</b>
<b>Other Assets</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>7,100,752.25</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	87,343.30
<b>Total Accounts Payable</b>	<b>87,343.30</b>

Frazier Park Public Utility District  
**Balance Sheet**  
 As of October 31, 2022

	<u>Oct 31, 22</u>
<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)	0.00
20014 · California Bank & Tr (TM-7305)	0.00
20016 · California Bank & Tr (JA-4502)	9,970.16
20020 · Voyager US Bank (0016-0024)	0.00
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105)	0.00
<b>Total Credit Cards</b>	<u>9,915.60</u>
<b>Other Current Liabilities</b>	
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	16,495.29
21012 · Wages Payable	8,291.40
21013 · Covid Pandemic Funding	0.00
21014 · Payroll Taxes Payable	972.53
21015 · ADP Retirement Plan Payable	0.00
21020 · Customer Deposit Payable	400.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	0.00
53011 · FICA -Employer	119.00
<b>Total Other Current Liabilities</b>	<u>26,278.22</u>
<b>Total Current Liabilities</b>	<u>123,537.12</u>
<b>Long Term Liabilities</b>	
21010 · USDA Loans Interest Payable	19,922.65
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>	<u>2,884,000.00</u>
28046 · Current Maturities	0.00
<b>Total Long Term Liabilities</b>	<u>2,903,922.65</u>
<b>Total Liabilities</b>	<u>3,027,459.77</u>

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Accrual Basis

Frazier Park Public Utility District  
**Balance Sheet**  
As of October 31, 2022

	<u>Oct 31, 22</u>
<b>Equity</b>	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	235,713.07
31001 · Suspense	0.00
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	1,171,955.26
Net Income	-69,042.08
<b>Total Equity</b>	<u>4,073,292.48</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>7,100,752.25</u></u>

Frazier Park Public Utility District  
**Profit & Loss**  
 October 2022

	<u>Oct 22</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	102,336.33
40002 · Water Sales - Business	10,979.33
40010 · Late Fees	2,500.98
40011 · Re-Connection Fees	90.00
40012 · Credit Card Fees Income	171.00
40014 · Administrative Fee Income	1,219.00
40016 · Returned Check Fee	35.00
42600 · Kern County	
42620 · Taxes KC Fund	1,646.10
42622 · Standby Assessment KC Fund	280.70
42623 · Delinquent Assessments KC	2,818.21
<b>Total 42600 · Kern County</b>	<b>4,745.01</b>
44012 · Interest Reserve Funds	73.98
45000 · Property Lease/Rental Income	2,181.51
48000 · Grant Income	
48004 · CA - Meter/Well Project	9,150.00
<b>Total 48000 · Grant Income</b>	<b>9,150.00</b>
<b>Total Income</b>	<b>133,482.14</b>
<b>Gross Profit</b>	<b>133,482.14</b>
<b>Expense</b>	
61010 · Bank Fees	90.00
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,300.00
61013 · Directors Fees - ADHOCs	1,299.98
<b>Total 61012 · Director's Fees all</b>	<b>2,599.98</b>
51025 · Distribution System Maintenance	9,039.41
61015 · Dues	12,171.00
62020 · Education & Training	395.00
62080 · Field Support	57.71
51031 · Fuel	
51032 · Fuel - Gas	625.18
51033 · Fuel - Diesel	784.97
<b>Total 51031 · Fuel</b>	<b>1,410.15</b>
63560 · Insurance	
63562 · Equipment & Liability Insurance	16,049.49
<b>Total 63560 · Insurance</b>	<b>16,049.49</b>
63700 · License, Fees, & Permits	129.00
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	85.71
52118 · Vehicle Maintenance	54.94
52110 · Maintenance & Repairs - Other	-5.35



Frazier Park Public Utility District  
**Profit & Loss**  
 October 2022

	<u>Oct 22</u>
<b>Total 52110 · Maintenance &amp; Repairs</b>	135.30
64110 · Merchant Credit Card Fees	1,554.74
64710 · Office Expense	343.76
65005 · Postage/FedEx	3,294.74
<b>65010 · Professional &amp; Contract Service</b>	
65015 · Bookkeeper	2,487.50
65019 · Legal Fees	397.00
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<b>Total 65010 · Professional &amp; Contract Service</b>	2,884.50
66000 · Security Monitoring Expense	270.00
51082 · Testing & Lab Fees	252.00
<b>66010 · Telephone</b>	
66011 · Answering Service	605.26
66018 · Internet - Office Computers	183.39
66019 · Office Landline	479.65
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<b>Total 66010 · Telephone</b>	1,268.30
51026 · Tools Maintenance & Expense	77.18
<b>66170 · Travel</b>	
66174 · Travel - Airlines	1,074.95
66175 · Travel - Car Rental	380.07
66171 · Travel - Lodging	306.36
66176 · Travel - Parking	105.33
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<b>Total 66170 · Travel</b>	1,866.71
<b>66510 · Utilities</b>	
51022 · Operations-Pump Power Electrica	7,610.81
66511 · Electricity - Offices	434.50
66515 · Gas	27.36
66517 · Trash	81.50
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<b>Total 66510 · Utilities</b>	8,154.17
<b>60000 · Wages &amp; Payroll Related Expense</b>	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	7,106.91
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<b>Total 60010 · Wages - Administrative</b>	7,106.91
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,276.92
60022 · Wages - Operations-Other Staff	17,457.97
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<b>Total 60020 · Wages - Operations</b>	23,734.89
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,369.29
60102 · Payroll Tax Expense - State	92.17
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<b>Total 60100 · Payroll Tax Expenses</b>	2,461.46
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	806.69

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Accrual Basis

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**Profit & Loss**  
October 2022

	<u>Oct 22</u>
60152 · Payroll Clock & Software	115.41
<b>Total 60150 · Payroll Processing Fees</b>	<b>922.10</b>
<b>60200 · Employee Benefits</b>	
60201 · Dental Insurance	521.43
60202 · Medical Insurance	8,404.14
60203 · Vision Insurance	116.30
60204 · Workers Comp Insurance	3,141.50
60205 · Employee Medical Expenses	358.97
60207 · RS - Employer Match	443.35
<b>Total 60200 · Employee Benefits</b>	<b>12,985.69</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>47,211.05</b>
65014 · Web Site/Computer Services	253.95
66599 · Transactions to be Reclassified	190,439.88
<b>Total Expense</b>	<b>299,948.02</b>
<b>Net Ordinary Income</b>	<b>-166,465.88</b>
<b>Net Income</b>	<b>-166,465.88</b>