Frazier Park Public Utility District
Balance Sheet
As of September 30, 2022

	Sep 30, 22	
ASSETS		
Current Assets		
Checking/Savings		
10000 · Cash & Cash Equivalents		
10001 · Revenue/Operating Fund (1961)	152,574.55	
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	219,312.47	
10003 · Capital Improvement SLA (326)	411,552.67	
10004 · Distri Sys Emergency Res (383)	51,827.23	
10005 · Capital Improvement Reser (895)	850,661.61	
10025 · FPPUD/LOW Construction Fd(3826)	0.04	
10026 · FPPUD/LOW Planning Fund (816)	117.55	
10030 · Meter/Well Supply Proj (7644)	101.27	
10035 · Pipeline Replace Proj (7651)	0.00	
10100 · USDA Payment Fund (042)	120,719.97	
10110 · USDA Construction/Project (881)	0.00	
10120 · USDA Reserve - Loan 1 (122)	71,806.25	
10121 · USDA Reserve - Loan 2 (872)	87,099.77	
10130 · USDA Replacement Fund (917)	145,251.10	
19999 · Petty Cash	300.00	
10000 · Cash & Cash Equivalents - Other	0.00	
Total 10000 · Cash & Cash Equivalents		2,111,324.48
Total Checking/Savings		2,111,324.48
Accounts Receivable		
12000 · A/C Receivable - Leases, etc.		-7,737.54
Total Accounts Receivable		-7,737.54
Other Current Assets		
12001 · A/C Receivable - Water Services	124,530.23	
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	
Total Other Current Assets		1,883.61
Total Current Assets		2,105,470.55

Frazier Park Public Utility District
Balance Sheet
As of September 30, 2022

	Sep 30, 22	
Fixed Assets		
14001 · Buildings & Structures		
14018 · Construction in Progress	202,968.76	
14008 · Water Main Replacement	1,200.00	
14015 · Pumping Plant	23,531.23	
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	
Total 14001 · Buildings & Structures		395,772.80
14012 · Corporate Yard Site		
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	
Total 14012 · Corporate Yard Site		47,670.32
14133 · Telemetry/SCADA/ Electrical		32,262.46
14016 · Transmission & Distribution		
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	
Total 14016 · Transmission & Distribution		7,929,040.95
14017 · General Plant		
14035 · Fire Proof File Cabinets 2	2,867.86	
14017 · General Plant - Other	114,712.25	
Total 14017 · General Plant		117,580.11
14000 · Land & Land Rights		
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	

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	Sep 30, 22	
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
Total 14000 · Land & Land Rights		21,452.62
14014 · Source of Supply		
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	
Total 14105 · Magee Site		0.00
14106 · Tank - Parcel B Site		
14106f · Fencing & Gating	0.00	
14106 · Tank - Parcel B Site - Other	0.00	
Total 14106 · Tank - Parcel B Site		0.00
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	
Total 14007 · Tank - Wolfe Site		0.00
14010 · Well - #4 Site		4,805.10
14013 · Well - #5 Site		0.00

Frazier Park Public Utility District
Balance Sheet
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	Sep 30, 22	
14011 · Well - #6 Site		
14011w · Well Project	0.00	
14011b · Well 6 - Building Materials	2,464.34	
14011 · Well - #6 Site - Other	0.00	
Total 14011 · Well - #6 Site		2,464.34
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	
Total 14023 · Well - Montevista Site		0.00
14014 · Source of Supply - Other		878,588.43
Total 14014 · Source of Supply		897,315.87
14100 · Plant Equipment		
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 · Pulsa Feeder Pump		1,131.04
14054 · 4" Honda Trash Pump GX340 555		3,040.88
14101 · Radiodetection Locator		8,974.10
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	
Total 14132 · Track Loader Cat #259B3 compact		70,415.50
14100 · Plant Equipment - Other		0.00
Total 14100 · Plant Equipment		495,899.91
14134 · New Pump & Motor		15,357.67
14200 · Office Equipment		7,601.06

Frazier Park Public Utility District
Balance Sheet
As of September 30, 2022

	Sep 30, 22
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 · Dump Truck	64,233.21
14355 · 1993 Ford F700 Dump Truck	0.00
14300 · Vehicles - Other	0.00
Total 14300 · Vehicles	243,303.71
14411 · Accumulated Depreciation	-5,057,066.46
Total Fixed Assets	5,146,191.02
Other Assets	0.00
TOTAL ASSETS	**7,251,661.57**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	45,543.21
Total Accounts Payable	45,543.21
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)	0.00
20014 · California Bank & Tr (TM-7305)	71.19
20016 · California Bank & Tr (JA-4502)	4,401.50
20020 · Voyager US Bank (0016-0024)	377.59
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105)	0.00
Total Credit Cards	4,795.72

Frazier Park Public Utility District
Balance Sheet
As of September 30, 2022

	Sep 30, 22	
Other Current Liabilities		
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 Retireman Plan Payable		0.00
21020 · Customer Deposit Payable		600.00
22000 · Accrued Legal expense		0.00
24000 · Payroll Liabilities		0.00
53011 · FICA -Employer		119.00
Total Other Current Liabilities		26,478.22
Total Current Liabilities		76,817.15
Long Term Liabilities		
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	
Total 28040 · USDA Loans Payable		2,884,000.00
28046 · Current Maturities		0.00
Total Long Term Liabilities		2,903,922.65
Total Liabilities		2,980,739.80
Equity		
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		1,163,215.46
Net Income		137,327.01
Total Equity		4,270,921.77
TOTAL LIABILITIES & EQUITY		**7,251,661.57**

Frazier Park Public Utility District
Profit & Loss
September 2022

	Sep 22	
Ordinary Income/Expense		
Income		
40001 · Water Sales - Residential		104,121.72
40002 · Water Sales - Business		12,949.93
40010 · Late Fees		2,657.16
40011 · Re-Connection Fees		190.00
40012 · Credit Card Fees Income		166.50
40014 · Administrative Fee Income		1,322.00
40016 · Returned Check Fee		35.00
44012 · Interest Reserve Funds		71.45
45000 · Property Lease/Rental Income		2,071.49
48000 · Grant Income		
48004 · CA - Meter/Well Project	4,815.00	
48002 · Grant Income - CA for FPPUD/LOW	1,688.00	
Total 48000 · Grant Income		6,503.00
Total Income		130,088.25
Gross Profit		130,088.25
Expense		
61005 · Advertising		105.60
61010 · Bank Fees		102.00
61012 · Director's Fees all		
61014 · Directors' Fees - Meetings	1,100.00	
61013 · DIrectors Fees - ADHOCs	816.63	
Total 61012 · Director's Fees all		1,916.63
51025 · Distribution System Maintenance		27,289.33
62020 · Education & Training		53.10
52021 · Equipment Rental		3,053.50
62080 · Field Support		12.34
51031 · Fuel		
51032 · Fuel - Gas	571.27	
51033 · Fuel - Diesel	805.99	
Total 51031 · Fuel		1,377.26
63700 · License, Fees, & Permits		3,205.00
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	3,500.00	
52114 · Computer Maintenance	985.00	
52116 · Equipment Maintenance	3,049.55	
52118 · Vehicle Maintenance	723.58	
Total 52110 · Maintenance & Repairs		8,258.13
64110 · Merchant Credit Card Fees		1,518.01
64710 · Office Expense		422.25
64715 · Office Supplies		1,420.27
65005 · Postage/FedEx		583.24
65008 · Printing		958.23
65010 · Professional & Contract Service		

Frazier Park Public Utility District
Profit & Loss
September 2022

	Sep 22	
65015 · Bookkeeper	1,875.00	
60513 · Enginering	1,331.03	
65019 · Legal Fees	957.00	
Total 65010 · Professional & Contract Service		4,163.03
65025 · Publications		118.00
65080 · Safety		611.62
51082 · Testing & Lab Fees		230.00
66010 · Telephone		
66011 · Answering Service	561.11	
66015 · Cell Phones/Satellite Phones	252.94	
66018 · Internet - Office Computers	119.19	
66019 · Office Landline	1,350.08	
Total 66010 · Telephone		2,283.32
51026 · Tools Maintenance & Expense		74.60
66510 · Utilities		
51022 · Operations-Pump Power Electrica	8,039.45	
66511 · Electricity - Offices	546.95	
66515 · Gas	26.52	
66517 · Trash	18.50	
Total 66510 · Utilities		8,631.42
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	6,647.92	
Total 60010 · Wages - Administrative		6,647.92
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	6,153.84	
60022 · Wages - Operations-Other Staff	14,635.45	
Total 60020 · Wages - Operations		20,789.29
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	2,101.26	
60102 · Payroll Tax Expense - State	54.10	
Total 60100 · Payroll Tax Expenses		2,155.36
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	504.88	
60152 · Payroll Clock & Software	115.41	
60153 · ADP Retirement Plan Admin Fees	214.00	
Total 60150 · Payroll Processing Fees		834.29
60160 · Employee Hiring Expenses		100.00
60200 · Employee Benefits		
60201 · Dental Insurance	521.43	
60202 · Medical Insurance	8,404.14	
60203 · Vision Insurance	116.30	

Frazier Park Public Utility District
Profit & Loss
September 2022

	Sep 22
60204 · Workers Comp Insurance	2,019.26
Total 60200 · Employee Benefits	11,061.13
Total 60000 · Wages & Payroll Related Expense	41,587.99
65014 · Web Site/Computer Services	293.94
Total Expense	108,268.81
Net Ordinary Income	21,819.44
Net Income	**21,819.44**