

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

Nov 30, 22

ASSETS

Current Assets

Checking/Savings

10000 · Cash & Cash Equivalents

10001 · Revenue/Operating Fund (1961)	100,195.20
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	219,202.47
10003 · Capital Improvement SLA (326)	411,655.85
10004 · Distri Sys Emergency Res (383)	51,837.62
10005 · Capital Improvement Reser (895)	777,939.39
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	26,392.55
10030 · Meter/Well Supply Proj (7644)	101.79
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)	71,807.45
10121 · USDA Reserve - Loan 2 (872)	88,148.11
10130 · USDA Replacement Fund (917)	147,812.39
19999 · Petty Cash	300.00
10000 · Cash & Cash Equivalents - Other	0.00

Total 10000 · Cash & Cash Equivalents 1,900,362.83

Total Checking/Savings 1,900,362.83

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	-99,748.33
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	422.72
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	
12031 · FPPUD/LOW Planning Grant Rec	-11,370.00
12030 · Grant Receivable - Other	-166,803.37

Total 12030 · Grant Receivable -178,173.37

12100 · Inventory Asset 0.00

12999 · Bad Debt Loss -750.49

13000 · Inventory 25,000.24

Total Other Current Assets -252,449.23

Total Current Assets 1,640,176.06

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Fixed Assets	
14500 · Other Property/Tools	
14101 · Radiodetection Locator	8,974.10
14500 · Other Property/Tools - Other	0.00
Total 14500 · Other Property/Tools	<u>8,974.10</u>
15100 · Misc Assets	
15121 · Frazier Park Library JE-0613-11	0.00
15120 · Paving - Downtown Beau (316)	0.00
15100 · Misc Assets - Other	0.00
Total 15100 · Misc Assets	<u>0.00</u>
14001 · Buildings & Structures	
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 Enclosure	104.00
14050 · USDA Project	0.00
14001 · Buildings & Structures - Other	0.00
Total 14001 · Buildings & Structures	<u>372,241.57</u>
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	<u>47,670.32</u>
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	<u>7,929,040.95</u>
14017 · General Plant	
14035 · Fire Proof File Cabinets 2	2,867.86
14017 · General Plant - Other	114,712.25
Total 14017 · General Plant	<u>117,580.11</u>

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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
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	
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 Reservoir 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

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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
Total 14007 · Tank - Wolfe Site	0.00
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
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	920,847.10
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 · Pulsa 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
Total 14132 · Track Loader Cat #259B3 compact	70,415.50

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14100 · Plant Equipment - Other	0.00
Total 14100 · Plant Equipment	486,925.81
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
Total 14200 · Office Equipment/Furniture	7,601.06
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
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	6,786,367.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	137,996.38
Total Accounts Payable	137,996.38

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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)	479.19
20016 · California Bank & Tr (JA-4502)	2,664.89
20020 · Voyager US Bank (0016-0024)	75.13
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105)	0.00
Total Credit Cards	3,164.65
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 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
Total Other Current Liabilities	26,278.22
Total Current Liabilities	167,439.25
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	3,071,361.90

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Accrual Basis

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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	1,164,046.33
Net Income	-419,420.45
Total Equity	<u>3,715,005.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,786,367.08</u></u>

Frazier Park Public Utility District
Profit & Loss
 November 2022

	<u>Nov 22</u>
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	-102,458.76
40002 · Water Sales - Business	-11,365.90
40010 · Late Fees	-2,467.01
40011 · Re-Connection Fees	-240.00
40012 · Credit Card Fees Income	-162.00
40014 · Administrative Fee Income	-1,948.00
42600 · Kern County	
42620 · Taxes KC Fund	5,354.71
42622 · Standby Assessment KC Fund	27.45
Total 42600 · Kern County	<u>5,382.16</u>
44012 · Interest Reserve Funds	71.72
45000 · Property Lease/Rental Income	2,233.63
48000 · Grant Income	
48004 · CA - Meter/Well Project	6,150.00
48000 · Grant Income - Other	8,186.00
Total 48000 · Grant Income	<u>14,336.00</u>
Total Income	<u>-96,618.16</u>
Gross Profit	-96,618.16
Expense	
61010 · Bank Fees	90.00
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,100.00
61013 · Directors Fees - ADHOCs	1,025.30
Total 61012 · Director's Fees all	<u>2,125.30</u>
51025 · Distribution System Maintenance	10,995.91
62080 · Field Support	94.50
51031 · Fuel	
51032 · Fuel - Gas	534.41
51033 · Fuel - Diesel	2,062.18
Total 51031 · Fuel	<u>2,596.59</u>
63560 · Insurance	
63562 · Equipment & Liability Insurance	11.49
Total 63560 · Insurance	<u>11.49</u>
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	1,503.23
52114 · Computer Maintenance	55.00
52116 · Equipment Maintenance	10,494.65
52118 · Vehicle Maintenance	336.81
Total 52110 · Maintenance & Repairs	<u>12,389.69</u>
64110 · Merchant Credit Card Fees	1,732.70
64710 · Office Expense	2,751.08

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Profit & Loss
 November 2022

	<u>Nov 22</u>
64715 · Office Supplies	364.29
65005 · Postage/FedEx	952.28
65008 · Printing	1,677.56
65010 · Professional & Contract Service	
65015 · Bookkeeper	2,600.00
Total 65010 · Professional & Contract Service	2,600.00
51082 · Testing & Lab Fees	134.00
66010 · Telephone	
66015 · Cell Phones/Satellite Phones	55.94
66018 · Internet - Office Computers	119.19
66019 · Office Landline	576.76
Total 66010 · Telephone	751.89
51026 · Tools Maintenance & Expense	32.46
51023 · Uniforms-Mats-Towels Expense	103.79
66510 · Utilities	
51022 · Operations-Pump Power Electrica	6,482.98
66511 · Electricity - Offices	195.53
66515 · Gas	136.99
66517 · Trash	81.50
Total 66510 · Utilities	6,897.00
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	10,505.35
Total 60010 · Wages - Administrative	10,505.35
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	9,415.38
60022 · Wages - Operations-Other Staff	19,282.67
Total 60020 · Wages - Operations	28,698.05
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,988.47
Total 60100 · Payroll Tax Expenses	2,988.47
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	293.08
60152 · Payroll Clock & Software	114.08
Total 60150 · Payroll Processing Fees	407.16
60200 · Employee Benefits	
60201 · Dental Insurance	521.43
60202 · Medical Insurance	8,404.14
60203 · Vision Insurance	116.30
60207 · ADP RS - Employer Match	710.13
Total 60200 · Employee Benefits	9,752.00

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Profit & Loss
November 2022

	<u>Nov 22</u>
Total 60000 · Wages & Payroll Related Expense	52,351.03
65014 · Web Site/Computer Services	251.96
66599 · Transactions to be Reclassified	124,437.02
Total Expense	<u>223,340.54</u>
Net Ordinary Income	<u>-319,958.70</u>
Net Income	<u><u>-319,958.70</u></u>