

Frazier Park Public Utility District
Balance Sheet
As of June 30, 2021

	Jun 30, 21
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash & Cash Equivalents	
10001 · Revenue/Operating Fund (1961)	256,335.46
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	219,542.47
10003 · Capital Improvement SLA (326)	574,818.63
10004 · Distri Sys Emergency Res (383)	51,843.10
10005 · Capital Improvement Reser (895)	716,367.04
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	7,425.97
10120 · USDA Reserve - Loan 1 (122)	71,817.26
10121 · USDA Reserve - Loan 2 (872)	77,837.52
10130 · USDA Replacement Fund (917)	123,840.67
19999 · Petty Cash	300.00
Total 10000 · Cash & Cash Equivalents	2,100,128.16
Total Checking/Savings	2,100,128.16
Accounts Receivable	
12000 · A/C Receivable - Leases, etc.	-6,806.20
Total Accounts Receivable	-6,806.20
Other Current Assets	
12001 · A/C Receivable - Water Services	4,791.00
12004 · Restitution Receivable	800.00
12013 · Prepaid Postage	2,925.72
12030 · Grant Receivable	12,528.63
12999 · Bad Debt Loss	-750.49
13000 · Inventory	25,000.24
Total Other Current Assets	45,295.10
Total Current Assets	2,138,617.06
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	7,851,973.10
14017 · General Plant	114,712.25
14018 · Construction in Progress	202,968.76
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
Total 14001 · Buildings & Structures	9,283,978.83

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14100 · Plant Equipment	
14032 · Storage Container	2,734.88
14051 · Security Alarm System	9,272.63
14052 · Chemical Injection Pump	1,628.10
14053 · Pula 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
Total 14100 · Plant Equipment	337,876.82
14129 · Catterpillar #305E2 Excavator	80,391.90
14134 · New Pump & Motor	15,357.67
14200 · Office Equipment	7,572.18
14300 · Vehicles	
14326 · 1999 Ford F450 Truck	8,700.00
14340 · Polaris	32,257.38
14350 · Truck #226	29,383.45
14351 · Truck #227	29,383.45
14352 · Truck #228	29,827.96
14353 · Dump Truck	64,233.21
Total 14300 · Vehicles	193,785.45
14354 · Truck - 2021 F250 4x4 Crew/C	49,947.75
14411 · Accumulated Depreciation	-5,057,066.46
Total Fixed Assets	4,933,296.76
Other Assets	
14033 · Generator	8,120.61
Total Other Assets	8,120.61
TOTAL ASSETS	7,080,034.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	29,190.61
Total Accounts Payable	29,190.61
Credit Cards	
20013 · California Bank & Tr (JA-7330)	2,641.24
20014 · California Bank & Tr (TM-7305)	-80.74
20030 · Office Depot (5089)	-54.56
Total Credit Cards	2,505.94
Other Current Liabilities	
21011 · Prepaid Water	16,495.29
21012 · Wages Payable	8,291.40
21014 · Payroll Taxes Payable	652.36
21020 · Customer Deposit Payable	400.00
53011 · FICA -Employer	119.00
Total Other Current Liabilities	25,958.05
Total Current Liabilities	57,654.60

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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
Total 28040 · USDA Loans Payable	<u>2,884,000.00</u>
Total Long Term Liabilities	<u>2,903,922.65</u>
Total Liabilities	2,961,577.25
Equity	
31000 · Contributed Capital	236,213.07
31001 · Suspense	1,734.94
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	547,800.96
Net Income	598,041.98
Total Equity	<u>4,118,457.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,080,034.43</u></u>