

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of September 30, 2023

Sep 30, 23

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 · Cash & Cash Equivalents**

10001 · Revenue/Operating Fund (1961)	111,292.68
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	53,773.72
10003 · Capital Improvement SLA (326)	264,168.53
10004 · Distri Sys Emergency Res (383)	53,190.84
10005 · Capital Improvement Reser (895)	1,041,195.56
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	395.19
10030 · Meter/Well Supply Proj (7644)	101.87
10035 · Pipeline Replace Proj (7651)	0.00
10100 · USDA Payment Fund (042)	128,076.24
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	71,850.32
10121 · USDA Reserve - Loan 2 (872)	93,437.96
10130 · USDA Replacement Fund (917)	162,544.29
19998 · Petty Cash Box	400.00
19999 · Account Receivable Cash Drawer	300.00
10000 · Cash & Cash Equivalents - Other	0.00

**Total 10000 · Cash & Cash Equivalents** 1,980,727.24

**Total Checking/Savings** 1,980,727.24

**Accounts Receivable**

12000 · A/C Receivable - Leases, etc. 2,434.02

**Total Accounts Receivable** 2,434.02

**Other Current Assets**

12099 · Misc Receivable	6,575.00
12001 · A/C Receivable - Water Services	211,913.63
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	340.57
12020 · Receivable - Tax Rolls	0.00
12030 · Grant Receivable	
12031 · FPPUD/LOW Planning Grant Rec	0.00
12030 · Grant Receivable - Other	-157,157.37

**Total 12030 · Grant Receivable** -157,157.37

12100 · Inventory Asset 0.00

12999 · Bad Debt Loss -750.49

13000 · Inventory 25,000.24

**Total Other Current Assets** 86,721.58

**Total Current Assets** 2,069,882.84

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of September 30, 2023

Sep 30, 23

**Fixed Assets**

**14018 · Construction in Progress**

14600 · CalOES Generator Project	351,513.00
14650 · FPPUD/LOW Planning Project	670,881.52
14670 · Meter/Well5/7Rpl Project	429,523.35
14680 · Pipeline Location/Repl Project	2,541.00
14018 · Construction in Progress - Other	0.00

**Total 14018 · Construction in Progress** 1,454,458.87

**14500 · Other Property/Tools**

14142 · 6" Crispin Check	0.00
14141 · Subsurface LD7 Water Leak Det	1,756.18
14140 · Drone Equipment	3,091.73
14101 · Radiodetection Locator	8,974.10
14500 · Other Property/Tools - Other	0.00

**Total 14500 · Other Property/Tools** 13,822.01

**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** 0.00

**14001 · Buildings & Structures**

14019 · Other Physical Property	0.30
14020 · Office Building - 4020 Park Dr	109,932.61
14031 · (COC County) Signage Project	51,842.90
14034 · Front Counter Enclosre	3,104.00
14050 · USDA Project	0.00
14001 · Buildings & Structures - Other	0.00

**Total 14001 · Buildings & Structures** 164,879.81

**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	21,522.81

**Total 14012 · Corporate Yard Site** 45,630.32

**14133 · Telemetry/SCADA/ Electrical**

55,782.06

**14016 · Transmission & Distribution**

14008 · Water Main Replacement	1,200.00
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

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of September 30, 2023

	Sep 30, 23
14016 · Transmission & Distribution - Other	6,304,380.10
<b>Total 14016 · Transmission &amp; Distribution</b>	<b>6,305,580.10</b>
14017 · General Plant	
14035 · Fire Proof File Cabinets 2	2,867.86
14017 · General Plant - Other	87,675.25
<b>Total 14017 · General Plant</b>	<b>90,543.11</b>
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
<b>Total 14000 · Land &amp; Land Rights</b>	<b>21,452.62</b>
14014 · Source of Supply	
14025 · Pressure Reducing Valves	17,839.82
14015 · Pumping Plant	23,531.23
14003 · Spring - Sam Young Site	0.00
14002 · Spring - Pine Cyn Site	0.00
14102 · Tank - Elm Site	
14102b · Elm Booster	5,936.28
14102t · Elm Tank	4,914.40
14102 · Tank - Elm Site - Other	0.00
	0.00

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of September 30, 2023

	Sep 30, 23
Total 14102 · Tank - Elm Site	10,850.68
14103 · Tank - Forestry Reservior Site	0.00
14104 · Tank - Harrison Site	
14104b · Harrison Booster	12,310.92
14104 · Tank - Harrison Site - Other	0.00
Total 14104 · Tank - Harrison Site	12,310.92
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	
14107b · Booster Pump	12,191.07
14107 · Tank - Pine Cyn #1 Site - Other	0.00
Total 14107 · Tank - Pine Cyn #1 Site	12,191.07
14108 · Tank - Pine Cyn #2 Site	11,458.00
14109 · Tank - Sam Young Site	0.00
14007 · Tank - Wolfe Site	
14007e · Engineering & Contractors	37,805.17
14007u · Unkown Elements	16,893.35
14007o · Wolfe Tank - Other	325,372.00
14007z · Wolfe Tank Proj New Pump/Motor	15,358.00
14007b · Booster	1,747.69
14007f · Fences	0.00
14007h · Housing	30,811.16
14007p · Pipes & Valves	1,153.69
14007s · Site	30,336.35
14007t · Tank	0.00
14007 · Tank - Wolfe Site - Other	0.00
Total 14007 · Tank - Wolfe Site	459,477.41
14010 · Well - #4 Site	4,805.10
14013 · Well - #5 Site	
14013n · Nitrate Analyzer	39,356.49
14013b · Booster	19,511.51
14013w · Well #5	15,963.93
14013 · Well - #5 Site - Other	0.00
Total 14013 · Well - #5 Site	74,831.93
14011 · Well - #6 Site	
14011h · Well 6 - Building Materials	2,464.34

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of September 30, 2023

	Sep 30, 23
14011s · System Improvement	1,593.71
14011w · Well Project	0.00
14011 · Well - #6 Site - Other	0.00
<b>Total 14011 · Well - #6 Site</b>	<b>4,058.05</b>
14021 · Well - #7 Site	
14021w · Well 7	0.00
14021 · Well - #7 Site - Other	0.00
<b>Total 14021 · Well - #7 Site</b>	<b>0.00</b>
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	878,088.43
<b>Total 14014 · Source of Supply</b>	<b>1,509,442.64</b>
<b>14100 · Plant Equipment</b>	
14138 · 75g Transfer Tank/Fuel Pump(JA)	1,461.35
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
14155 · 4" Honda Trash Pump	3,532.82
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>
14100 · Plant Equipment - Other	0.00
<b>Total 14100 · Plant Equipment</b>	<b>491,919.98</b>
14134 · New Pump & Motor	-0.33
14200 · Office Equipment/Furniture	
14215 · American Busn Security System	16,475.21
14213 · Canon Scanner DR-M260	0.00

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of September 30, 2023

	Sep 30, 23
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	7,081.18
<b>Total 14200 · Office Equipment/Furniture</b>	<b>23,556.39</b>
<b>14300 · Vehicles</b>	
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	-4,144,280.46
<b>Total Fixed Assets</b>	<b>6,276,090.83</b>
<b>Other Assets</b>	0.00
<b>TOTAL ASSETS</b>	<b>8,345,973.67</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	28,884.75
<b>Total Accounts Payable</b>	28,884.75
<b>Credit Cards</b>	
20015 · California Bank & Tr (JA-0995)	2,675.39
20010 · CB&T (5015) closed	0.00
20011 · CB&T (5114) closed	0.00
20012 · CB&T (2719) closed	0.00
20013 · CB&T (JA-7330) closed	0.00
20014 · California Bank & Tr (TM-7305)	100.82
20016 · CB&T (JA-4502) Cancelled	0.00
20017 · FP Ace Hdw #5801 store acct	0.00
20020 · Voyager US Bank (6289)	526.11
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105) closed	0.00
<b>Total Credit Cards</b>	3,247.76

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of September 30, 2023

	Sep 30, 23
<b>Other Current Liabilities</b>	
21017 · Bridge Loan	0.00
21016 · Employee - Accr Paid Time Off	7,212.00
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	16,822.56
21012 · Wages Payable	2,518.40
21013 · Covid Pandemic Funding	0.00
21014 · Payroll Taxes Payable	835.53
21015 · ADP Retirement Plan Payable	0.00
21020 · Customer Deposit Payable	200.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	0.00
53011 · FICA -Employer	256.00
<b>Total Other Current Liabilities</b>	27,844.49
<b>Total Current Liabilities</b>	59,977.00
<b>Long Term Liabilities</b>	
21010 · USDA Loans Interest Payable	19,188.65
28040 · USDA Loans Payable	
28041 · USDA Loan Dated 12/07/05 #03	298,623.59
28042 · USDA Loan Dated 12/07/05 #04	724,319.19
28043 · USDA Loan Dated 05/19/11 #06	1,618,975.99
28040 · USDA Loans Payable - Other	0.00
<b>Total 28040 · USDA Loans Payable</b>	2,641,918.77
28046 · Current Maturities (interest)	64,000.00
<b>Total Long Term Liabilities</b>	2,725,107.42
<b>Total Liabilities</b>	2,785,084.42
<b>Equity</b>	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	235,713.07
31001 · Suspense-t/b Recategorized	-354,388.20
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	2,728,654.27
Net Income	216,243.88
<b>Total Equity</b>	5,560,889.25
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>8,345,973.67</b>

**Frazier Park Public Utility District**

**Profit & Loss**

September 2023

Accrual Basis

	<u>Sep 23</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	112,828.16
40002 · Water Sales - Business	11,408.19
40010 · Late Fees	2,529.01
40011 · Re-Connection Fees	173.92
40012 · Credit Card Fees Income	1,448.50
40014 · Administrative Fee Income	1,166.18
40016 · Returned Check Fee	76.00
42600 · Kern County	
42620 · Taxes KC Fund	1,044.35
42622 · Standby Assessment KC Fund	124.59
<b>Total 42600 · Kern County</b>	<b>1,168.94</b>
44012 · Interest Reserve Funds	421.94
45000 · Property Lease/Rental Income	2,233.63
<b>Total Income</b>	<b>133,454.47</b>
<b>Gross Profit</b>	<b>133,454.47</b>
<b>Expense</b>	
61010 · Bank Fees - (check for reimb)	299.08
65013 · Digital/Electronic/Computer Exp	
65014 · Web Site/Computer Services	362.95
<b>Total 65013 · Digital/Electronic/Computer Exp</b>	<b>362.95</b>
51024 · Distribution System	
51025 · Maintenance	2,825.95
51026 · Tool Maintenance & Expense	300.31
<b>Total 51024 · Distribution System</b>	<b>3,126.26</b>
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,183.32
61013 · Directors Fees - ADHOCs	833.32
<b>Total 61012 · Director's Fees all</b>	<b>2,016.64</b>
51031 · Fuel	
51032 · Fuel - Gas	555.81
51033 · Fuel - Diesel	434.91
<b>Total 51031 · Fuel</b>	<b>990.72</b>
52110 · Maintenance & Repairs	
52114 · Computer Maintenance	110.00
52118 · Vehicle Maintenance	862.79
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>972.79</b>
64100 · Meetings/Support Expenses	55.99
64110 · Merchant Credit Card Fees	1,812.50
64710 · Office Expense	517.80
64715 · Office Supplies	335.72



**Frazier Park Public Utility District**

**Profit & Loss**

September 2023

Accrual Basis

	<u>Sep 23</u>
65005 · Postage/FedEx/Box Rent	738.06
65010 · Professional & Contract Service	
65015 · Bookkeeper	2,200.00
	<hr/>
<b>Total 65010 · Professional &amp; Contract Service</b>	<b>2,200.00</b>
66000 · Security Monitoring Expense	30.00
51082 · Testing & Lab Fees	517.00
66010 · Telephone	
66011 · Answering Service	328.17
66015 · Cell Phones/Satellite Phones	62.66
66018 · Internet - Office Computers	64.20
66019 · Office Landline	188.43
	<hr/>
<b>Total 66010 · Telephone</b>	<b>643.46</b>
66170 · Travel	
66175 · Travel - Car Rental	575.43
66171 · Travel - Lodging	922.32
66173 · Travel - Meals	345.00
66176 · Travel - Parking	153.10
	<hr/>
<b>Total 66170 · Travel</b>	<b>1,995.85</b>
51023 · Uniforms-Mats-Towels Expense	291.15
66510 · Utilities	
51022 · Operations-Pump Power Electrica	16,029.20
66511 · Electricity - Offices	1,003.48
66515 · Gas	23.14
66517 · Trash/Hauling	20.00
	<hr/>
<b>Total 66510 · Utilities</b>	<b>17,075.82</b>
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	6,827.38
	<hr/>
<b>Total 60010 · Wages - Administrative</b>	<b>6,827.38</b>
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	18,151.40
60022 · Wages - Operations-Other Staff	16,221.70
	<hr/>
<b>Total 60020 · Wages - Operations</b>	<b>34,373.10</b>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	3,143.90
	<hr/>
<b>Total 60100 · Payroll Tax Expenses</b>	<b>3,143.90</b>
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	343.24
60152 · Payroll Clock & Software	113.45
60153 · ADP Retirement Plan Admin Fees	428.00
	<hr/>
<b>Total 60150 · Payroll Processing Fees</b>	<b>884.69</b>

Frazier Park Public Utility District

Profit & Loss

September 2023

Accrual Basis

	<u>Sep 23</u>
<b>60200 · Employee Benefits</b>	
60201 · Dental Insurance	545.76
60202 · Medical Insurance	8,812.08
60203 · Vision Insurance	186.08
60204 · Workers Comp Insurance	2,161.75
60207 · ADP RS - Employer Match	613.79
	<hr/>
<b>Total 60200 · Employee Benefits</b>	12,319.46
	<hr/>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	57,548.53
	<hr/>
<b>Total Expense</b>	91,530.32
	<hr/>
<b>Net Ordinary Income</b>	41,924.15
	<hr/>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
89100 · Grant Income - Non Operating	
89102 · CA for FPPUD/LOW	87,337.00
	<hr/>
<b>Total 89100 · Grant Income - Non Operating</b>	87,337.00
	<hr/>
<b>Total Other Income</b>	87,337.00
	<hr/>
<b>Net Other Income</b>	87,337.00
	<hr/>
<b>Net Income</b>	<u>129,261.15</u>