

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

Apr 30, 21

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 · Cash & Cash Equivalents**

10001 · Revenue/Operating Fund (1961)	97,208.88
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	219,542.47
10003 · Capital Improvement SLA (326)	574,799.42
10004 · Distri Sys Emergency Res (383)	51,841.36
10005 · Capital Improvement Reser (895)	900,071.70
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	11,784.72
10100 · USDA Payment Fund (042)	85,953.12
10120 · USDA Reserve - Loan 1 (122)	71,816.06
10121 · USDA Reserve - Loan 2 (872)	76,512.36
10130 · USDA Replacement Fund (917)	120,987.99
19999 · Petty Cash	300.00

**Total 10000 · Cash & Cash Equivalents** 2,210,818.12

**Total Checking/Savings** 2,210,818.12

**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	105,472.47
12004 · Restitution Receivable	800.00
12013 · Prepaid Postage	1,925.72
12030 · Grant Receivable	6,199.63
12999 · Bad Debt Loss	-750.49
13000 · Inventory	49,063.24

**Total Other Current Assets** 162,710.57

**Total Current Assets** 2,366,722.49

**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	7,791,733.13
14017 · General Plant	98,011.25
14018 · Construction in Progress	186,344.76
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 Enclosre	104.00

**Total 14001 · Buildings & Structures** 9,190,413.86

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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 · Pulsa 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	7,295.48
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	29,398.47
14353 · Dump Truck	64,233.21
Total 14300 · Vehicles	193,355.96
14354 · Truck - 2021 F250 4x4 Crew/C	49,947.75
14411 · Accumulated Depreciation	-4,713,743.46
Total Fixed Assets	5,182,348.60
Other Assets	
14033 · Generator	8,120.61
Total Other Assets	8,120.61
<b>TOTAL ASSETS</b>	<b>7,557,191.70</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	101,471.68
Total Accounts Payable	101,471.68
Credit Cards	
20013 · California Bank & Tr (JA-7330)	-856.23
20014 · California Bank & Tr (TM-7305)	-0.99
Total Credit Cards	-857.22
Other Current Liabilities	
21011 · Prepaid Water	10,345.29
21012 · Wages Payable	10,083.40
21014 · Payroll Taxes Payable	771.36
21020 · Customer Deposit Payable	400.00
Total Other Current Liabilities	21,600.05
Total Current Liabilities	122,214.51
Long Term Liabilities	
21010 · USDA Loans Interest Payable	20,301.65

	<b>Apr 30, 21</b>
<b>28040 · USDA Loans Payable</b>	
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
<b>Total 28040 · USDA Loans Payable</b>	<b>2,884,000.00</b>
<b>Total Long Term Liabilities</b>	<b>2,904,301.65</b>
<b>Total Liabilities</b>	<b>3,026,516.16</b>
<b>Equity</b>	
31000 · Contributed Capital	236,213.07
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	882,946.60
Net Income	676,849.64
<b>Total Equity</b>	<b>4,530,675.54</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,557,191.70</b>

**Frazier Park Public Utility District**  
**Profit & Loss**  
**April 2021**

	Apr 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	101,562.57
40002 · Water Sales - Business	8,353.01
40011 · Re-Connection Fees	85.40
40014 · Administrative Fee Income	200.00
42600 · Kern County	
42620 · Taxes KC Fund	15,848.14
42622 · Standby Assessment KC Fund	99.28
<b>Total 42600 · Kern County</b>	<b>15,947.42</b>
44012 · Interest Reserve Funds	19.65
45000 · Property Lease/Rental Income	2,111.15
48003 · Project Comm Pow Revit Alloc Sp	288,800.00
<b>Total Income</b>	<b>417,079.20</b>
<b>Gross Profit</b>	<b>417,079.20</b>
<b>Expense</b>	
50003 · FPPUD/LOW Planning Grant	233.34
51025 · Distribution System Maintenance	6,452.11
51032 · Fuel - Vehicle & Equipment	859.94
52110 · Maintenance & Repairs	
52114 · Computer Maintenance	55.00
52116 · Equipment Maintenance	437.44
52118 · Vehicle Maintenance	2,435.58
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>2,928.02</b>
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	5,894.19
<b>Total 60010 · Wages - Administrative</b>	<b>5,894.19</b>
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	5,804.06
60022 · Wages - Operations-Other Staff	10,836.45
<b>Total 60020 · Wages - Operations</b>	<b>16,640.51</b>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	1,716.98
60102 · Payroll Tax Expense - State	11.60
<b>Total 60100 · Payroll Tax Expenses</b>	<b>1,728.58</b>
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	1,053.43
<b>Total 60150 · Payroll Processing Fees</b>	<b>1,053.43</b>
60200 · Employee Benefits	
60201 · Dental Insurance	613.89
60202 · Medical Insurance	10,564.22
60203 · Vision Insurance	162.82
60204 · Workers Comp Insurance	1,002.83
<b>Total 60200 · Employee Benefits</b>	<b>12,343.76</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>37,660.47</b>

	<b>Apr 21</b>
61010 · Bank Fees	349.10
61014 · Directors' Fees	900.00
61016 · Election Kern County Fees	977.04
62020 · Education & Training	70.00
64110 · Merchant Credit Card Fees	683.94
64710 · Office Expense	320.77
64715 · Office Supplies	20.85
65010 · Professional Services	
65015 · Bookkeeper/Accountant	1,000.00
<b>Total 65010 · Professional Services</b>	<b>1,000.00</b>
66010 · Telephone	
66018 · Internet - Office Computers	91.49
66019 · Office Landline	944.14
<b>Total 66010 · Telephone</b>	<b>1,035.63</b>
66510 · Utilities	
66517 · Trash	151.04
<b>Total 66510 · Utilities</b>	<b>151.04</b>
<b>Total Expense</b>	<b>53,642.25</b>
<b>Net Ordinary Income</b>	<b>363,436.95</b>
<b>Net Income</b>	<b>363,436.95</b>