

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of November 30, 2023

Nov 30, 23

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 · Cash & Cash Equivalents**

10001 · Revenue/Operating Fund (1961) 87,439.71

10002 · Gen Fd (Pre-USDA Ln 1) (1215) 53,773.72

10003 · Capital Improvement SLA (326) 267,914.91

10004 · Distri Sys Emergency Res (383) 72,059.87

10005 · Capital Improvement Reser (895) 1,081,195.56

10025 · FPPUD/LOW Construction Fd(3826) 0.04

10026 · FPPUD/LOW Planning Fund (816) 32,460.21

10030 · Meter/Well Supply Proj (7644) 1,967.22

10035 · Pipeline Replace Proj (7651) 0.00

10100 · USDA Payment Fund (042) 52,515.85

10110 · USDA Construction/Project (881) 0.00

10120 · USDA Reserve - Loan 1 (122) 72,368.66

10121 · USDA Reserve - Loan 2 (872) 93,437.96

10130 · USDA Replacement Fund (917) 130,130.27

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 1,945,963.98**

**Total Checking/Savings 1,945,963.98**

**Accounts Receivable**

12000 · A/C Receivable - Leases, etc. 87.76

**Total Accounts Receivable 87.76**

**Other Current Assets**

12001 · A/C Receivable - Water Services 114,504.80

12099 · Misc Receivable 6,575.00

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

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 -10,027.82**

**Total Current Assets 1,936,023.92**

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<b>Fixed Assets</b>	
<b>14018 · Construction in Progress</b>	
14600 · CalOES Generator Project	351,513.00
14650 · FPPUD/LOW Planning Project	924,881.18
14670 · Meter/Well5/7Rpl Project	581,896.43
14680 · Pipeline Location/Repl Project	2,591.00
14018 · Construction in Progress - Other	0.00
<b>Total 14018 · Construction in Progress</b>	<b>1,860,881.61</b>
<b>14001 · Buildings &amp; Structures</b>	
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
<b>Total 14001 · Buildings &amp; Structures</b>	<b>164,879.81</b>
<b>14012 · Corporate Yard Site</b>	
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
<b>Total 14012 · Corporate Yard Site</b>	<b>45,630.32</b>
<b>14017 · General Plant</b>	
14035 · Fire Proof File Cabinets 2	2,867.86
14017 · General Plant - Other	73,675.25
<b>Total 14017 · General Plant</b>	<b>76,543.11</b>
<b>14000 · Land &amp; Land Rights</b>	
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

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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>
<b>14200 · Office Equipment/Furniture</b>	
14215 · American Busn Security System	16,475.21
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	5,799.54
<b>Total 14200 · Office Equipment/Furniture</b>	<b>22,274.75</b>
<b>14500 · Other Property/Tools</b>	
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
<b>Total 14500 · Other Property/Tools</b>	<b>13,822.01</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 580C - scrap	0.00
14135 · JD Backhoe Loader 9/2022	125,682.61
14033 · Generator	8,120.61
14123 · Lincoln Welder	0.00
14121 · F Trailer - scrap	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	0.00
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

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Total 14132 · Track Loader Cat #259B3 compact	70,415.50
14100 · Plant Equipment - Other	0.00
<b>Total 14100 · Plant Equipment</b>	<b>470,119.98</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	
14102e · Engineering & Contractors	12,736.90
14102b · Elm Booster	5,936.28
14102t · Elm Tank	4,914.40
14102 · Tank - Elm Site - Other	0.00
<b>Total 14102 · Tank - Elm Site</b>	<b>23,587.58</b>
14103 · Tank - Forestry Reservoir Site	0.00
14104 · Tank - Harrison Site	
14104b · Harrison Booster	12,310.92
14104 · Tank - Harrison Site - Other	0.00
<b>Total 14104 · Tank - Harrison Site</b>	<b>12,310.92</b>
14105 · Magee Site	
14105f · Fences	0.00
14105t · Tank	0.00
14105 · Magee Site - Other	0.00
<b>Total 14105 · Magee Site</b>	<b>0.00</b>
14106 · Tank - Parcel B Site	
14106f · Fencing & Gating	0.00
14106 · Tank - Parcel B Site - Other	0.00
<b>Total 14106 · Tank - Parcel B Site</b>	<b>0.00</b>
14107 · Tank - Pine Cyn #1 Site	
14107b · Booster Pump	12,191.07
14107 · Tank - Pine Cyn #1 Site - Other	0.00
<b>Total 14107 · Tank - Pine Cyn #1 Site</b>	<b>12,191.07</b>
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 · Unknown Elements	16,893.35
14007o · Wolfe Tank - Other	325,372.00
14007b · Booster	17,105.36
14007f · Fences	0.00
14007h · Housing	30,811.16
14007p · Pipes & Valves	1,153.69
14007s · Site	30,336.35

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14007t · Tank	0.00
14007 · Tank - Wolfe Site - Other	0.00
<b>Total 14007 · Tank - Wolfe Site</b>	<b>459,477.08</b>
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
<b>Total 14013 · Well - #5 Site</b>	<b>74,831.93</b>
14011 · Well - #6 Site	
14011h · Well 6 - Building Materials	2,464.34
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>1,522,179.21</b>
14133 · Telemetry/SCADA/ Electrical	58,962.35
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
14016 · Transmission & Distribution - Other	6,304,380.10
<b>Total 14016 · Transmission &amp; Distribution</b>	<b>6,305,580.10</b>
14300 · Vehicles	
14354 · Truck - 2021 F250 4x4 Crew/C	49,947.75
14322 · Truck #126	0.00

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14323 · Truck #127	0.00
14324 · Truck #128	0.00
14326 · 1999 Ford F450 Truck	0.00
14340 · Polaris	32,257.38
14341 · Utility Trailer 1980	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 DumpTrk - scrap	0.00
14300 · Vehicles - Other	-21,800.00
<b>Total 14300 · Vehicles</b>	<b>212,803.71</b>
<b>15100 · Misc Assets</b>	
15121 · Frazier Park Library JE-0613-11	0.00
15120 · Paving - Downtown Beau (316)	0.00
15100 · Misc Assets - Other	0.00
<b>Total 15100 · Misc Assets</b>	<b>0.00</b>
14134 · New Pump & Motor	0.00
14411 · Accumulated Depreciation	-4,063,998.82
<b>Total Fixed Assets</b>	<b>6,711,130.76</b>
<b>Other Assets</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>8,647,154.68</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	57,370.82
<b>Total Accounts Payable</b>	<b>57,370.82</b>
<b>Credit Cards</b>	
20015 · California Bank & Tr (JA-0995)	2,804.71
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)	55.99
20016 · CB&T (JA-4502) Cancelled	0.00
20017 · FP Ace Hdw #5801 store acct	0.00
20020 · Voyager US Bank (6289)	416.48
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105) closed	0.00
<b>Total Credit Cards</b>	<b>3,222.62</b>
<b>Other Current Liabilities</b>	
21017 · Bridge Loan	0.00
21016 · Employee - Accr Paid Time Off	7,212.00

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21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	22,742.46
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>	<b>33,764.39</b>
<b>Total Current Liabilities</b>	<b>94,357.83</b>
<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	688,169.19
28043 · USDA Loan Dated 05/19/11 #06	1,539,575.57
28040 · USDA Loans Payable - Other	0.00
<b>Total 28040 · USDA Loans Payable</b>	<b>2,526,368.35</b>
28046 · Current Maturities (interest)	64,000.00
<b>Total Long Term Liabilities</b>	<b>2,609,557.00</b>
<b>Total Liabilities</b>	<b>2,703,914.83</b>
<b>Equity</b>	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	235,713.07
31001 · Suspense-t/b Recategorized	0.00
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	2,698,411.61
Net Income	274,448.94
<b>Total Equity</b>	<b>5,943,239.85</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>8,647,154.68</b>

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

Accrual Basis

November 2023

	Nov 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	108,538.63
40002 · Water Sales - Business	12,714.66
40010 · Late Fees	2,288.54
40011 · Re-Connection Fees	97.83
40012 · Credit Card Fees Income	1,562.14
40014 · Administrative Fee Income	1,246.63
42600 · Kern County	
42620 · Taxes KC Fund	3,633.24
42622 · Standby Assessment KC Fund	1,050.36
42623 · Delinquent Assessments KC	469.76
<b>Total 42600 · Kern County</b>	5,153.36
44012 · Interest Reserve Funds	420.96
45000 · Property Lease/Rental Income	2,606.64
<b>Total Income</b>	134,629.39
<b>Gross Profit</b>	134,629.39
<b>Expense</b>	
61010 · Bank Fees - (check for reimb)	165.12
65013 · Digital/Electronic/Computer Exp	
65014 · Web Site/Computer Services	323.95
<b>Total 65013 · Digital/Electronic/Computer Exp</b>	323.95
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	850.00
61013 · Directors Fees - ADHOCs	33.32
<b>Total 61012 · Director's Fees all</b>	883.32
51024 · Distribution System	
51025 · Maintenance	11,661.80
51028 · Road/Leak Repair	11,458.29
<b>Total 51024 · Distribution System</b>	23,120.09
62080 · Field Support	712.39
51031 · Fuel	
51032 · Fuel - Gas	824.96
51033 · Fuel - Diesel	357.12
<b>Total 51031 · Fuel</b>	1,182.08
63560 · Insurance	
63562 · Equipment & Liability Insurance	11.49
<b>Total 63560 · Insurance</b>	11.49
63700 · License, Fees, & Permits	2,835.63
52110 · Maintenance & Repairs	
52118 · Vehicle Maintenance	449.34
	449.34



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Profit & Loss**

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November 2023

	Nov 23
<b>Total 52110 · Maintenance &amp; Repairs</b>	449.34
64100 · Meetings/Support Expenses	55.99
64110 · Merchant Credit Card Fees	1,642.24
64710 · Office Expense	399.26
64715 · Office Supplies	142.79
65005 · Postage/FedEx/Box Rent	60.76
<b>65010 · Professional &amp; Contract Service</b>	
65011 · Accountant/Auditor	4,400.00
65015 · Bookkeeper	2,687.50
65019 · Legal Fees	570.91
<b>Total 65010 · Professional &amp; Contract Service</b>	7,658.41
65080 · Safety	24.90
66000 · Security Monitoring Expense	30.00
60300 · Staff Appreciation	140.45
51082 · Testing & Lab Fees	157.00
<b>66010 · Telephone</b>	
66011 · Answering Service	353.91
66015 · Cell Phones/Satellite Phones	62.66
66018 · Internet - Office Computers	64.20
66019 · Office Landline	191.60
<b>Total 66010 · Telephone</b>	672.37
<b>66170 · Travel</b>	
66171 · Travel - Lodging	627.21
66173 · Travel - Meals	264.57
66172 · Travel - Mileage	331.43
<b>Total 66170 · Travel</b>	1,223.21
<b>66510 · Utilities</b>	
51022 · Operations-Pump Power Electrica	13,484.96
66511 · Electricity - Offices	478.53
66515 · Gas	117.06
66517 · Trash/Hauling	83.60
<b>Total 66510 · Utilities</b>	14,164.15
<b>60000 · Wages &amp; Payroll Related Expense</b>	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	7,389.48
<b>Total 60010 · Wages - Administrative</b>	7,389.48
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,794.76
60022 · Wages - Operations-Other Staff	14,775.21
<b>Total 60020 · Wages - Operations</b>	21,569.97
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,223.96
60102 · Payroll Tax Expense - State	66.78

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

November 2023

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	<b>Nov 23</b>
<b>Total 60100 · Payroll Tax Expenses</b>	2,290.74
<b>60150 · Payroll Processing Fees</b>	
60151 · Payroll Check Processing	323.78
60152 · Payroll Clock & Software	114.77
<b>Total 60150 · Payroll Processing Fees</b>	438.55
<b>60200 · Employee Benefits</b>	
60201 · Dental Insurance	477.45
60202 · Medical Insurance	6,829.36
60203 · Vision Insurance	116.30
60204 · Workers Comp Insurance	2,161.75
60207 · ADP RS - Employer Match	386.86
<b>Total 60200 · Employee Benefits</b>	9,971.72
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	41,660.46
<b>Total Expense</b>	97,715.40
<b>Net Ordinary Income</b>	36,913.99
<b>Other Income/Expense</b>	
<b>Other Income</b>	
89100 · Grant Income - Non Operating	
89101 · CA-Meter/Well Project	6,867.15
89102 · CA for FPPUD/LOW	32,362.00
89100 · Grant Income - Non Operating - Other	847.85
<b>Total 89100 · Grant Income - Non Operating</b>	40,077.00
<b>Total Other Income</b>	40,077.00
<b>Net Other Income</b>	40,077.00
<b>Net Income</b>	<b>76,990.99</b>