Frazier Park Public Utility District
Balance Sheet
Accrual Basis — As of September 30, 2026

	Sep 30, 26	
ASSETS		
Current Assets		
Checking/Savings		
10000 · Cash & Cash Equivalents		
10140 · Rev/Op Fund (^1138)	94,475.73	
10139 · Customer Assistance Fund (3225)	13,558.24	
10001 · Revenue/Operating Fund (1961)	4,287.38	
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	173,733.72	
10003 · Capital Improvement SLA (326)	244,986.64	
10004 · Distri Sys Emergency Res (383)	316,673.95	
10005 · Capital Improvement Reser (895)	284,522.93	
10025 · FPPUD/LOW Constr Fd(^3826)	0.00	
10026 · FPPUD/LOW Planning Fund (816)	62,808.42	
10030 · Meter/Well Supply Proj (7644)	0.00	
10035 · Well 8 & Pipeline Proj (^7651)	0.00	
10100 · USDA Payment Fund (042)	119,421.93	
10110 · USDA Constr Project (^881)	0.00	
10120 · USDA Reserv Mnthly Loan 1 (122)	73,393.64	
10121 · USDA Reserve Qtrly Loan 2 (872)	85,696.47	
10130 · USDA Replacement Fund (917)	946,854.50	
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		2,421,113.55
Total Checking/Savings		2,421,113.55
Accounts Receivable		
12000 · A/C Receivable - Leases, etc.		2,579.76
Total Accounts Receivable		2,579.76
Other Current Assets		
12014 · Prepaid Insurance		0.00
12001 · A/C Receivable - Water Services		167,407.53
12099 · Misc Receivable		0.04
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		88,890.81
12100 · Inventory Asset		0.00
12999 · Bad Debt Loss		-750.49
13000 · Inventory		92,551.24
Total Other Current Assets		349,899.13
Total Current Assets		2,773,592.44
Fixed Assets		
14400 · Hydrants		3,500.00

	Sep 30, 26	
14018 · Construction in Progress		
14651 · FPPUD/LOW Construction Project	1,645.50	
14630 · Parcel B Project	45,042.15	
14640 · Procurement- Well9/Bear Court	138,464.70	
14660 · Procurement - Well 8	224,608.82	
14600 · CalOES Generator Project	441,388.56	
14650 · FPPUD/LOW Planning Project	1,228,083.84	
14670 · Meter/Well5/7Rpl Project	1,758,195.44	
14680 · Pipeline Location/Repl Project	2,591.00	
14018 · Construction in Progress - Other	0.00	
Total 14018 · Construction in Progress		3,840,020.01
14001 · Buildings & Structures		
14019 · Other Physical Property	0.00	
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		164,879.51
14012 · Corporate Yard Site		
14080 · 10' Storage Container	2,863.21	
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		48,493.53
14017 · General Plant		
14035 · Fire Proof File Cabinets 2	2,867.86	
14017 · General Plant - Other	22,466.25	
Total 14017 · General Plant		25,334.11
14000 · Land & Land Rights		
14070 · Parcel B tank site	0.00	
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 (Sam Young gate)	0.00	
14061 · Main FPPUD 4016 Park Dr	0.00	
14062 · Main FPPUD 4020 Park Dr	0.00	

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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 (North 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 · New Asset	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
14200 · Office Equipment/Furniture		
14215 · American Busn Security System	20,293.02	
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	7,081.54	
Total 14200 · Office Equipment/Furniture		27,374.56
14500 · Other Property/Tools		
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
14100 · Plant Equipment		
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	34,500.00	
14127 · Bucket Loader John Deere 210K	85,102.37	

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14128 · Dirt Sifter		9,366.26
14130 · Port Generator/Trailer MMG130		0.00
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
14100 · Plant Equipment - Other		0.00
Total 14100 · Plant Equipment		436,088.73
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	
Total 14102 · Tank - Elm Site		23,587.58
14103 · Tank - Forestry Site Permit req		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 Forestry Permit req		
14105f · Fences	0.00	
14105t · Tank	0.00	
14105 · Magee Site Forestry Permit req - Other	0.00	
Total 14105 · Magee Site Forestry Permit req		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 - S. Young Site Permit req		0.00
14007 · Tank - Wolfe Site		
14007e · Engineering & Contractors	38,673.17	
14007u · Unkown Elements	16,893.35	
14007o · Wolfe Tank - Other	325,372.00	

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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	
14007t · Tank	0.00	
14007 · Tank - Wolfe Site - Other	0.00	
Total 14007 · Tank - Wolfe Site		460,345.08
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	
14011s · System Improvement	1,593.71	
14011w · Well Project	0.00	
14011 · Well - #6 Site - Other	0.00	
Total 14011 · Well - #6 Site		4,058.05
14021 · Well - #7 Site		
14021w · Well 7	0.00	
14021 · Well - #7 Site - Other	0.00	
Total 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		878,088.43
Total 14014 · Source of Supply		1,523,047.21
14133 · Telemetry/SCADA/ Electrical		85,161.70
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

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14016 · Transmission & Distribution - Other	6,304,380.10	
Total 14016 · Transmission & Distribution		6,305,580.10
14300 · Vehicles		
14300a · Vehicle Depreciation	0.00	
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	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	0.00	
Total 14300 · Vehicles		234,603.71
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
14134 · New Pump & Motor		0.00
14411 · Accumulated Depreciation		-5,569,381.27
Total Fixed Assets		7,159,976.53
Other Assets		0.00
TOTAL ASSETS		**9,933,568.97**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		106,934.80
Total Accounts Payable		106,934.80
Credit Cards		
20021 · California Bank & Tr (JA-1165)		2,708.50
20019 · CBT clsd/rpld (JA-8147)		0.00
20018 · California Bank & Tr (JA-7024)		0.00
20015 · California Bank & Tr (JA-0995)		0.00
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)		185.74

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20016 · CB&T (JA-4502) Cancelled	0.00
20017 · FP Ace Hdw #5801 store acct	0.00
20020 · Voyager US Bank (6289)	193.34
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105) closed	0.00
Total Credit Cards	3,033.02
Other Current Liabilities	
21017 · Bridge Loan	0.00
21016 · Employee - Accr Paid Time Off	10,934.00
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	14,088.40
21012 · Wages Payable	9,929.40
21013 · Covid Pandemic Funding	0.00
21014 · Payroll Taxes Payable	895.53
21015 · ADP Retireman Plan Payable	0.00
21020 · Customer Deposit Payable	200.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	0.00
53011 · FICA -Employer	196.00
Total Other Current Liabilities	36,243.33
Total Current Liabilities	146,211.15
Long Term Liabilities	
21010 · USDA Loans Interest Payable	18,235.65
28040 · USDA Loans Payable	
28044 · Accountant Adjustment	-363,511.00
28041 · USDA Loan Dated 12/07/05 #03	280,000.00
28042 · USDA Loan Dated 12/07/05 #04	700,000.00
28043 · USDA Loan Dated 05/19/11 #06	1,552,000.00
28040 · USDA Loans Payable - Other	0.00
Total 28040 · USDA Loans Payable	2,168,489.00
28046 · Current Maturities (interest)	363,511.00
Total Long Term Liabilities	2,550,235.65
Total Liabilities	2,696,446.80
Equity	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	231,015.27
31001 · Suspense-t/b Recategorized	-25,220.62
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	4,116,107.80
Net Income	180,553.49
Total Equity	7,237,122.17
TOTAL LIABILITIES & EQUITY	**9,933,568.97**

Frazier Park Public Utility District
Profit & Loss
Accrual Basis — September 2026

		Sep 26
Ordinary Income/Expense		
Income		
40001 · Water Sales - Residential		124,453.48
40002 · Water Sales - Business		16,684.50
40010 · Late Fees		2,826.08
40011 · Re-Connection Fees		345.00
40012 · Credit Card Fees Income		1,380.00
40013 · New Connection/Main Ext Fees		9,000.00
40014 · Administrative Fee Income		2,260.90
40016 · Returned Check Fee		76.00
42600 · Kern County		
42620 · Taxes KC Fund	2,556.09	
42622 · Standby Assessment KC Fund	668.67	
Total 42600 · Kern County		3,224.76
44012 · Interest Reserve Funds		559.25
45000 · Property Lease/Rental Income		2,492.00
Total Income		163,301.97
Gross Profit		163,301.97
Expense		
61010 · Bank Fees - (check for reimb)		84.00
65013 · Digital/Electronic/Computer Exp		
65014 · Web Site/Computer Services	582.44	
Total 65013 · Digital/Electronic/Computer Exp		582.44
61012 · Director's Fees all		
61014 · Directors' Fees - Meetings	1,100.00	
61013 · Directors Fees - ADHOCs	200.00	
Total 61012 · Director's Fees all		1,300.00
51024 · Distribution System		
51025 · Maintenance	6,606.21	
51026 · Tool Maintenance & Expense	455.17	
51028 · Road/Leak Repair	1,040.00	
Total 51024 · Distribution System		8,101.38
62080 · Field Support		47.59
51031 · Fuel		
51032 · Fuel - Gas	561.88	
51033 · Fuel - Diesel	811.66	
Total 51031 · Fuel		1,373.54
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	824.88	
52114 · Computer Maintenance	215.00	
52116 · Equipment Maintenance	9,602.65	
52118 · Vehicle Maintenance	257.45	

		Sep 26
Total 52110 · Maintenance & Repairs		10,899.98
64100 · Meetings/Support Expenses		64.99
64110 · Merchant Credit Card Fees		2,823.56
64710 · Office Expense		526.08
64715 · Office Supplies		510.47
65005 · Postage/FedEx/Box Rent		796.25
65010 · Professional & Contract Service		
65015 · Bookkeeper	2,087.50	
65019 · Legal Fees	2.15	
Total 65010 · Professional & Contract Service		2,089.65
65080 · Safety		1,316.66
66010 · Communications		
66011 · Answering Service	377.41	
66015 · Cell Phones/Satellite Phones	253.93	
66018 · Internet - Office Computers	55.62	
66019 · Office Landline	196.92	
Total 66010 · Communications		883.88
66170 · Travel		
66173 · Travel - Meals	55.39	
66172 · Travel - Mileage	79.19	
Total 66170 · Travel		134.58
51023 · Uniforms-Mats-Towels Expense		259.23
66510 · Utilities		
51022 · Operations-Pump Power Electrica	8,610.39	
66511 · Electricity - Offices	632.41	
66515 · Gas	52.09	
Total 66510 · Utilities		9,294.89
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	13,268.41	
Total 60010 · Wages - Administrative		13,268.41
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	13,544.96	
60022 · Wages - Operations-Other Staff	20,343.87	
Total 60020 · Wages - Operations		33,888.83
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	3,595.15	
60102 · Payroll Tax Expense - State	140.95	
Total 60100 · Payroll Tax Expenses		3,736.10
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	357.93	

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60153 · ADP Retirement Plan Admin Fees	214.00
Total 60150 · Payroll Processing Fees	571.93
60160 · Employee Hiring Expenses	384.76
60200 · Employee Benefits	
60201 · Dental Insurance	581.70
60202 · Medical Insurance	11,245.42
60203 · Vision Insurance	116.30
60204 · Workers Comp Insurance	1,556.25
60206 · CalPERS Social Security Admin	60.00
60207 · ADP RS - Employer Match	529.10
Total 60200 · Employee Benefits	14,088.77
Total 60000 · Wages & Payroll Related Expense	65,938.80
Total Expense	107,027.97
Net Ordinary Income	56,274.00
Other Income/Expense	
Other Income	
89200 · Special Dividends	81.84
89100 · Grant Income - Non Operating	
89109 · Customer Assistance Grant	12,250.00
Total 89100 · Grant Income - Non Operating	12,250.00
Total Other Income	12,331.84
Net Other Income	12,331.84
Net Income	**68,605.84**

Frazier Park Public Utility District

Profit & Loss Budget vs. Actual

Accrual Basis — September 2026

	Sep 26	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	124,453.48	102,916.67	21,536.81
40002 · Water Sales - Business	16,684.50	10,666.67	6,017.83
40010 · Late Fees	2,826.08	2,041.67	784.41
40011 · Re-Connection Fees	345.00	156.25	188.75
40012 · Credit Card Fees Income	1,380.00	1,275.00	105.00
40013 · New Connection/Main Ext Fees	9,000.00	33.33	8,966.67
40014 · Administrative Fee Income	2,260.90	875.00	1,385.90
40016 · Returned Check Fee	76.00	19.00	57.00
42600 · Kern County			
42620 · Taxes KC Fund	2,556.09	5,750.00	-3,193.91
42622 · Standby Assessment KC Fund	668.67	516.67	152.00
42623 · Delinquent Assessments KC	0.00	291.67	-291.67
Total 42600 · Kern County	3,224.76	6,558.34	-3,333.58
43000 · CBT-CC Cash Back Savings	0.00	41.67	-41.67
44012 · Interest Reserve Funds	559.25	208.33	350.92
45000 · Property Lease/Rental Income	2,492.00	2,450.00	42.00
Total Income	163,301.97	127,241.93	36,060.04
Gross Profit	163,301.97	127,241.93	36,060.04
Expense			
61005 · Advertising	0.00	91.67	-91.67
61010 · Bank Fees - (check for reimb)	84.00	50.00	34.00
64720 · Covid - PPE, etc.	0.00	12.50	-12.50
65013 · Digital/Electronic/Computer Exp			
65012 · Accounting Program Service	0.00	275.00	-275.00
65014 · Web Site/Computer Services	582.44	383.33	199.11
Total 65013 · Digital/Electronic/Computer Exp	582.44	658.33	-75.89
61012 · Director's Fees all			
61014 · Directors' Fees - Meetings	1,100.00	1,916.67	-816.67
61013 · DIrectors Fees - ADHOCs	200.00	566.67	-366.67

	Sep 26	Budget	$ Over Budget
Total 61012 · Director's Fees all	1,300.00	2,483.34	-1,183.34
51024 · Distribution System			
51025 · Maintenance	6,606.21	7,333.33	-727.12
51026 · Tool Maintenance & Expense	455.17	275.00	180.17
51027 · Emergency Water Hauling	0.00	208.33	-208.33
51028 · Road/Leak Repair	1,040.00	7,500.00	-6,460.00
51030 · Property Repair	0.00	166.67	-166.67
Total 51024 · Distribution System	8,101.38	15,483.33	-7,381.95
61015 · Dues	0.00	1,916.67	-1,916.67
61016 · Election Kern County Fees	0.00	0.00	0.00
62020 · Education & Training	0.00	375.00	-375.00
51081 · Environmental Fees	0.00	31.25	-31.25
52021 · Equipment Rental	0.00	250.00	-250.00
62080 · Field Support	47.59	141.67	-94.08
51031 · Fuel			
51032 · Fuel - Gas	561.88	716.67	-154.79
51033 · Fuel - Diesel	811.66	608.33	203.33
Total 51031 · Fuel	1,373.54	1,325.00	48.54
63560 · Insurance			
63561 · Property Insurance	0.00	1,333.33	-1,333.33
63562 · Equipment & Liability Insurance	0.00	2,333.33	-2,333.33
63563 · Director's Bond Policy	0.00	291.67	-291.67
Total 63560 · Insurance	0.00	3,958.33	-3,958.33
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	0.00	945.31	-945.31
63642 · Interest Exp - USDA 12/07/05-04	0.00	2,417.19	-2,417.19
63643 · Interest Exp - USDA 05/19/11-06	0.00	3,345.78	-3,345.78
Total 63640 · Interest Expense	0.00	6,708.28	-6,708.28
63700 · License, Fees, & Permits	0.00	2,166.67	-2,166.67
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	824.88	1,666.67	-841.79

	Sep 26	Budget	$ Over Budget
52114 · Computer Maintenance	215.00	83.33	131.67
52116 · Equipment Maintenance	9,602.65	666.67	8,935.98
52118 · Vehicle Maintenance	257.45	458.33	-200.88
Total 52110 · Maintenance & Repairs	10,899.98	2,875.00	8,024.98
64100 · Meetings/Support Expenses	64.99	66.67	-1.68
64110 · Merchant Credit Card Fees	2,823.56	1,750.00	1,073.56
50000 · Prop 218 Expenses	0.00	0.00	0.00
65022 · Property Taxes	0.00	8.33	-8.33
64710 · Office Expense	526.08	583.33	-57.25
64715 · Office Supplies	510.47	500.00	10.47
65005 · Postage/FedEx/Box Rent	796.25	1,416.67	-620.42
65008 · Printing	0.00	416.67	-416.67
65010 · Professional & Contract Service			
65011 · Accountant/Auditor	0.00	1,666.67	-1,666.67
65015 · Bookkeeper	2,087.50	3,500.00	-1,412.50
60513 · Engineering	0.00	416.67	-416.67
65019 · Legal Fees	2.15	833.33	-831.18
Total 65010 · Professional & Contract Service	2,089.65	6,416.67	-4,327.02
65025 · Publications	0.00	0.00	0.00
65080 · Safety	1,316.66	500.00	816.66
66000 · Security Monitoring Expense	0.00	100.00	-100.00
60300 · Staff Appreciation	0.00	52.08	-52.08
51082 · Testing & Lab Fees	0.00	750.00	-750.00
66010 · Communications			
66011 · Answering Service	377.41	425.00	-47.59
66015 · Cell Phones/Satellite Phones	253.93	133.33	120.60
66018 · Internet - Office Computers	55.62	166.67	-111.05
66019 · Office Landline	196.92	262.50	-65.58
Total 66010 · Communications	883.88	987.50	-103.62
66170 · Travel			
66174 · Travel - Airlines	0.00	216.67	-216.67
66175 · Travel - Car Rental	0.00	100.00	-100.00
66171 · Travel - Lodging	0.00	166.67	-166.67

	Sep 26	Budget	$ Over Budget
66173 · Travel - Meals	55.39	83.33	-27.94
66172 · Travel - Mileage	79.19	41.67	37.52
66176 · Travel - Parking	0.00	16.67	-16.67
Total 66170 · Travel	134.58	625.01	-490.43
51023 · Uniforms-Mats-Towels Expense	259.23	304.17	-44.94
66510 · Utilities			
51022 · Operations-Pump Power Electrica	8,610.39	8,000.00	610.39
66511 · Electricity - Offices	632.41	383.33	249.08
66515 · Gas	52.09	87.50	-35.41
66517 · Trash/Hauling	0.00	66.67	-66.67
Total 66510 · Utilities	9,294.89	8,537.50	757.39
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	13,268.41	10,666.67	2,601.74
Total 60010 · Wages - Administrative	13,268.41	10,666.67	2,601.74
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	13,544.96	9,000.00	4,544.96
60022 · Wages - Operations-Other Staff	20,343.87	18,666.67	1,677.20
Total 60020 · Wages - Operations	33,888.83	27,666.67	6,222.16
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	3,595.15	3,375.00	220.15
60102 · Payroll Tax Expense - State	140.95	100.00	40.95
Total 60100 · Payroll Tax Expenses	3,736.10	3,475.00	261.10
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	357.93	441.67	-83.74
60152 · Payroll Clock & Software	0.00	145.83	-145.83
60153 · ADP Retirement Plan Admin Fees	214.00	258.33	-44.33
Total 60150 · Payroll Processing Fees	571.93	845.83	-273.90
60160 · Employee Hiring Expenses	384.76	41.67	343.09

	Sep 26	Budget	$ Over Budget
60200 · Employee Benefits			
60201 · Dental Insurance	581.70	650.00	-68.30
60202 · Medical Insurance	11,245.42	10,916.67	328.75
60203 · Vision Insurance	116.30	191.67	-75.37
60204 · Workers Comp Insurance	1,556.25	4,250.00	-2,693.75
60205 · Employee Medical Expenses	0.00	16.67	-16.67
60206 · CalPERS Social Security Admin	60.00		
60207 · ADP RS - Employer Match	529.10	675.00	-145.90
Total 60200 · Employee Benefits	14,088.77	16,700.01	-2,611.24
Total 60000 · Wages & Payroll Related Expense	65,938.80	59,395.85	6,542.95
Total Expense	107,027.97	120,937.49	-13,909.52
Net Ordinary Income	56,274.00	6,304.44	49,969.56
Other Income/Expense			
Other Income			
89200 · Special Dividends	81.84		
89100 · Grant Income - Non Operating			
89109 · Customer Assistance Grant	12,250.00		
Total 89100 · Grant Income - Non Operating	12,250.00		
Total Other Income	12,331.84		
Net Other Income	12,331.84		
Net Income	**68,605.84**	**6,304.44**	**62,301.40**