

Frazier Park Public Utility District

Balance Sheet

Accrual Basis

As of January 31, 2026

Jan 31, 26

ASSETS

Current Assets

Checking/Savings

10000 · Cash & Cash Equivalents

10139 · Customer Assistance Fund (3225)	6,151.88
10001 · Revenue/Operating Fund (1961)	113,761.08
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	133,733.72
10003 · Capital Improvement SLA (326)	244,578.22
10004 · Distri Sys Emergency Res (383)	269,275.49
10005 · Capital Improvement Reser (895)	261,091.43
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	17,639.38
10030 · Meter/Well Supply Proj (7644)	45.45
10035 · Well 8 & Pipeline Proj (7651)	0.00
10100 · USDA Payment Fund (042)	52,543.89
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserv Mnthly Loan 1 (122)	73,320.38
10121 · USDA Reserve Qtrly Loan 2 (872)	85,600.39
10130 · USDA Replacement Fund (917)	989,702.62
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 2,248,143.97

Total Checking/Savings 2,248,143.97

Accounts Receivable

12000 · A/C Receivable - Leases, etc. 2,568.24

Total Accounts Receivable 2,568.24

Other Current Assets

12014 · Prepaid Insurance	0.00
12001 · A/C Receivable - Water Services	138,564.75
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	43,790.57
12100 · Inventory Asset	0.00
12999 · Bad Debt Loss	-750.49
13000 · Inventory	87,389.24

Total Other Current Assets 270,794.11

Total Current Assets 2,521,506.32

Fixed Assets

14400 · Hydrants 3,500.00

14018 · Construction in Progress

**Frazier Park Public Utility District
Balance Sheet**

Accrual Basis

As of January 31, 2026

	Jan 31, 26
14630 · Parcel B Project	0.00
14640 · Procurement- Well9/Bear Court	138,911.70
14660 · Procurement - Well 8	141,529.79
14600 · CalOES Generator Project	441,388.56
14650 · FPPUD/LOW Planning Project	1,092,180.71
14670 · Meter/Well5/7Rpl Project	1,769,995.44
14680 · Pipeline Location/Repl Project	2,591.00
14018 · Construction in Progress - Other	0.00
Total 14018 · Construction in Progress	3,586,597.20
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
14063 · Main FPPUD 4024 Park Dr	0.00
14042 · Monte Vista Well Site	0.00

Frazier Park Public Utility District

Balance Sheet

Accrual Basis

As of January 31, 2026

	<u>Jan 31, 26</u>
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	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	7,081.54
Total 14200 · Office Equipment/Furniture	23,556.75
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
14128 · Dirt Sifter	9,366.26
14130 · Port Generator/Trailer MMG130	0.00

Frazier Park Public Utility District

Balance Sheet

Accrual Basis

As of January 31, 2026

	<u>Jan 31, 26</u>
14132 · Track Loader Cat #259B3 compact	
14132a · Brush Attachment	0.00
14132 · Track Loader Cat #259B3 compact - Other	70,415.50
	<hr/>
Total 14132 · Track Loader Cat #259B3 compact	70,415.50
14100 · Plant Equipment - Other	0.00
	<hr/>
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
	<hr/>
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
	<hr/>
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
	<hr/>
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
	<hr/>
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
	<hr/>
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
14007b · Booster	17,105.36
14007f · Fences	0.00

Frazier Park Public Utility District

Balance Sheet

As of January 31, 2026

Accrual Basis

	<u>Jan 31, 26</u>
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
14016 · Transmission & Distribution - Other	6,304,380.10
Total 14016 · Transmission & Distribution	6,305,580.10

Frazier Park Public Utility District

Balance Sheet

As of January 31, 2026

Accrual Basis

	<u>Jan 31, 26</u>
14300 · Vehicles	
14300a · Vehicle Depreciation	-21,800.00
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	21,800.00
	<hr/>
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
	<hr/>
Total 15100 · Misc Assets	0.00
14134 · New Pump & Motor	0.00
14411 · Accumulated Depreciation	-5,165,621.27
	<hr/>
Total Fixed Assets	7,306,495.91
Other Assets	0.00
	<hr/>
TOTAL ASSETS	9,828,002.23
	<hr/> <hr/>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	46,778.98
	<hr/>
Total Accounts Payable	46,778.98
Credit Cards	
20019 · California Bank & Tr (JA-8147)	3,535.96
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)	321.49
20016 · CB&T (JA-4502) Cancelled	0.00
20017 · FP Ace Hdw #5801 store acct	0.00
20020 · Voyager US Bank (6289)	364.74
20030 · Office Depot (5089)	-54.56

**Frazier Park Public Utility District
Balance Sheet**

Accrual Basis

As of January 31, 2026

	Jan 31, 26
20031 · Office Depot (3105) closed	0.00
Total Credit Cards	4,167.63
Other Current Liabilities	
21017 · Bridge Loan	0.00
21016 · Employee - Accr Paid Time Off	8,149.00
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	15,234.32
21012 · Wages Payable	7,308.40
21013 · Covid Pandemic Funding	0.00
21014 · Payroll Taxes Payable	650.53
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	441.00
Total Other Current Liabilities	31,983.25
Total Current Liabilities	82,929.86
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	2,633,165.51
Equity	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	235,313.07
31001 · Suspense-t/b Recategorized	-378.00
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	4,008,267.62
Net Income	216,967.80
Total Equity	7,194,836.72
TOTAL LIABILITIES & EQUITY	9,828,002.23

Frazier Park Public Utility District
Profit & Loss
January 2026

Accrual Basis

	Jan 26
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	103,465.41
40002 · Water Sales - Business	9,989.84
40010 · Late Fees	2,400.54
40011 · Re-Connection Fees	138.00
40012 · Credit Card Fees Income	1,746.00
40014 · Administrative Fee Income	1,032.00
40016 · Returned Check Fee	34.50
42600 · Kern County	
42620 · Taxes KC Fund	35,398.90
42622 · Standby Assessment KC Fund	3,131.40
42623 · Delinquent Assessments KC	1,492.57
Total 42600 · Kern County	40,022.87
44012 · Interest Reserve Funds	711.88
45000 · Property Lease/Rental Income	2,480.48
Total Income	162,021.52
Gross Profit	162,021.52
Expense	
61010 · Bank Fees - (check for reimb)	40.00
65013 · Digital/Electronic/Computer Exp	
65014 · Web Site/Computer Services	689.44
Total 65013 · Digital/Electronic/Computer Exp	689.44
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,633.32
61013 · Directors Fees - ADHOCs	166.66
Total 61012 · Director's Fees all	1,799.98
51024 · Distribution System	
51025 · Maintenance	4,355.76
51028 · Road/Leak Repair	2,475.00
Total 51024 · Distribution System	6,830.76
62080 · Field Support	115.41
51031 · Fuel	
51032 · Fuel - Gas	483.62
51033 · Fuel - Diesel	2,929.55
Total 51031 · Fuel	3,413.17
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	492.12
52116 · Equipment Maintenance	79.24
52118 · Vehicle Maintenance	1,216.61
Total 52110 · Maintenance & Repairs	1,787.97
64100 · Meetings/Support Expenses	64.99

Frazier Park Public Utility District
Profit & Loss
January 2026

Accrual Basis

	Jan 26
64110 · Merchant Credit Card Fees	2,293.83
50000 · Prop 218 Expenses	3,021.00
64710 · Office Expense	479.93
64715 · Office Supplies	335.59
65005 · Postage/FedEx/Box Rent	799.83
65010 · Professional & Contract Service	
65011 · Accountant/Auditor	8,200.00
65015 · Bookkeeper	1,962.50
65019 · Legal Fees	1,717.96
	11,880.46
Total 65010 · Professional & Contract Service	11,880.46
65080 · Safety	40.55
66000 · Security Monitoring Expense	240.00
51082 · Testing & Lab Fees	296.00
66010 · Telephone	
66011 · Answering Service	375.93
66015 · Cell Phones/Satellite Phones	248.82
66018 · Internet - Office Computers	55.62
66019 · Office Landline	194.41
	874.78
Total 66010 · Telephone	874.78
66510 · Utilities	
51022 · Operations-Pump Power Electrica	7,230.82
66511 · Electricity - Offices	377.09
66517 · Trash/Hauling	60.44
	7,668.35
Total 66510 · Utilities	7,668.35
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	8,402.32
	8,402.32
Total 60010 · Wages - Administrative	8,402.32
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,930.66
60022 · Wages - Operations-Other Staff	17,234.20
	24,164.86
Total 60020 · Wages - Operations	24,164.86
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,483.45
60102 · Payroll Tax Expense - State	674.92
	3,158.37
Total 60100 · Payroll Tax Expenses	3,158.37
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	491.35
60152 · Payroll Clock & Software	226.90
60153 · ADP Retirement Plan Admin Fees	436.00
	1,154.25
Total 60150 · Payroll Processing Fees	1,154.25
60200 · Employee Benefits	
60201 · Dental Insurance	629.18

Frazier Park Public Utility District

Profit & Loss

January 2026

Accrual Basis

	<u>Jan 26</u>
60202 · Medical Insurance	12,240.59
60203 · Vision Insurance	139.56
60204 · Workers Comp Insurance	1,450.58
60207 · ADP RS - Employer Match	488.69
	<hr/>
Total 60200 · Employee Benefits	14,948.60
	<hr/>
Total 60000 · Wages & Payroll Related Expense	51,828.40
	<hr/>
Total Expense	94,500.44
	<hr/>
Net Ordinary Income	67,521.08
	<hr/>
Other Income/Expense	
Other Income	
89200 · Special Dividends	3,623.55
89100 · Grant Income - Non Operating	
89102 · CA for FPPUD/LOW	17,241.00
	<hr/>
Total 89100 · Grant Income - Non Operating	17,241.00
	<hr/>
Total Other Income	20,864.55
	<hr/>
Net Other Income	20,864.55
	<hr/>
Net Income	<u><u>88,385.63</u></u>

**Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
January 2026**

Accrual Basis

	Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	103,465.41	102,500.00	965.41
40002 · Water Sales - Business	9,989.84	10,666.70	-676.86
40010 · Late Fees	2,400.54	2,037.50	363.04
40011 · Re-Connection Fees	138.00	154.17	-16.17
40012 · Credit Card Fees Income	1,746.00	1,266.67	479.33
40013 · New Connection/Main Ext Fees	0.00	666.67	-666.67
40014 · Administrative Fee Income	1,032.00	875.00	157.00
40016 · Returned Check Fee	34.50	19.00	15.50
42600 · Kern County			
42620 · Taxes KC Fund	35,398.90	5,583.33	29,815.57
42622 · Standby Assessment KC Fund	3,131.40	516.67	2,614.73
42623 · Delinquent Assessments KC	1,492.57	291.67	1,200.90
Total 42600 · Kern County	40,022.87	6,391.67	33,631.20
43000 · CBT-CC Cash Back Savings	0.00	41.67	-41.67
44012 · Interest Reserve Funds	711.88	208.33	503.55
45000 · Property Lease/Rental Income	2,480.48	2,383.33	97.15
Total Income	162,021.52	127,210.71	34,810.81
Gross Profit	162,021.52	127,210.71	34,810.81
Expense			
61005 · Advertising	0.00	91.67	-91.67
61010 · Bank Fees - (check for reimb)	40.00	50.00	-10.00
64720 · Covid - PPE, etc.	0.00	12.50	-12.50
65013 · Digital/Electronic/Computer Exp			
65012 · Accounting Program Service	0.00	258.33	-258.33
65014 · Web Site/Computer Services	689.44	366.67	322.77
Total 65013 · Digital/Electronic/Computer Exp	689.44	625.00	64.44
61012 · Director's Fees all			
61014 · Directors' Fees - Meetings	1,633.32	1,916.67	-283.35
61013 · Directors Fees - ADHOCs	166.66	600.00	-433.34

**Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
January 2026**

Accrual Basis

	Jan 26	Budget	\$ Over Budget
Total 61012 · Director's Fees all	1,799.98	2,516.67	-716.69
51024 · Distribution System			
51025 · Maintenance	4,355.76	6,833.33	-2,477.57
51026 · Tool Maintenance & Expense	0.00	258.33	-258.33
51027 · Emergency Water Hauling	0.00	208.33	-208.33
51028 · Road/Leak Repair	2,475.00	6,666.67	-4,191.67
51030 · Property Repair	0.00	166.67	-166.67
Total 51024 · Distribution System	6,830.76	14,133.33	-7,302.57
61015 · Dues	0.00	1,666.67	-1,666.67
61016 · Election Kern County Fees	0.00	125.00	-125.00
62020 · Education & Training	0.00	375.00	-375.00
51081 · Environmental Fees	0.00	27.08	-27.08
52021 · Equipment Rental	0.00	250.00	-250.00
62080 · Field Support	115.41	133.33	-17.92
51031 · Fuel			
51032 · Fuel - Gas	483.62	700.00	-216.38
51033 · Fuel - Diesel	2,929.55	600.00	2,329.55
Total 51031 · Fuel	3,413.17	1,300.00	2,113.17
63560 · Insurance			
63561 · Property Insurance	0.00	1,208.33	-1,208.33
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	3,833.33	-3,833.33
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	0.00	979.69	-979.69
63642 · Interest Exp - USDA 12/07/05-04	0.00	2,505.73	-2,505.73
63643 · Interest Exp - USDA 05/19/11-06	0.00	3,443.13	-3,443.13
Total 63640 · Interest Expense	0.00	6,928.55	-6,928.55
63700 · License, Fees, & Permits			
52110 · Maintenance & Repairs		2,000.00	-2,000.00
52111 · Building/Facility Maintenance	492.12	1,250.00	-757.88

**Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
January 2026**

Accrual Basis

	Jan 26	Budget	\$ Over Budget
52114 · Computer Maintenance	0.00	83.33	-83.33
52116 · Equipment Maintenance	79.24	666.67	-587.43
52118 · Vehicle Maintenance	1,216.61	375.00	841.61
Total 52110 · Maintenance & Repairs	1,787.97	2,375.00	-587.03
64100 · Meetings/Support Expenses	64.99	62.50	2.49
64110 · Merchant Credit Card Fees	2,293.83	1,750.00	543.83
50000 · Prop 218 Expenses	3,021.00	333.33	2,687.67
65022 · Property Taxes	0.00	8.33	-8.33
64710 · Office Expense	479.93	541.67	-61.74
64715 · Office Supplies	335.59	583.33	-247.74
65005 · Postage/FedEx/Box Rent	799.83	1,666.67	-866.84
65008 · Printing	0.00	1,250.00	-1,250.00
65010 · Professional & Contract Service			
65011 · Accountant/Auditor	8,200.00	1,500.00	6,700.00
65015 · Bookkeeper	1,962.50	3,000.00	-1,037.50
60513 · Engineering	0.00	416.67	-416.67
65019 · Legal Fees	1,717.96	1,000.00	717.96
Total 65010 · Professional & Contract Service	11,880.46	5,916.67	5,963.79
65025 · Publications	0.00	10.42	-10.42
65080 · Safety	40.55	500.00	-459.45
66000 · Security Monitoring Expense	240.00	91.67	148.33
60300 · Staff Appreciation	0.00	47.92	-47.92
51082 · Testing & Lab Fees	296.00	666.67	-370.67
66010 · Telephone			
66011 · Answering Service	375.93	400.00	-24.07
66015 · Cell Phones/Satellite Phones	248.82	129.17	119.65
66018 · Internet - Office Computers	55.62	158.33	-102.71
66019 · Office Landline	194.41	241.67	-47.26
Total 66010 · Telephone	874.78	929.17	-54.39
66170 · Travel			
66174 · Travel - Airlines	0.00	200.00	-200.00
66175 · Travel - Car Rental	0.00	91.67	-91.67
66171 · Travel - Lodging	0.00	166.67	-166.67

Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
 January 2026

Accrual Basis

	Jan 26	Budget	\$ Over Budget
66173 · Travel - Meals	0.00	83.33	-83.33
66172 · Travel - Mileage	0.00	41.67	-41.67
66176 · Travel - Parking	0.00	16.67	-16.67
Total 66170 · Travel	0.00	600.01	-600.01
51023 · Uniforms-Mats-Towels Expense	0.00	291.67	-291.67
66510 · Utilities			
51022 · Operations-Pump Power Electrical	7,230.82	7,833.33	-602.51
66511 · Electricity - Offices	377.09	366.67	10.42
66515 · Gas	0.00	85.42	-85.42
66517 · Trash/Hauling	60.44	62.50	-2.06
Total 66510 · Utilities	7,668.35	8,347.92	-679.57
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	8,402.32	9,833.33	-1,431.01
Total 60010 · Wages - Administrative	8,402.32	9,833.33	-1,431.01
60020 · Wages - Operations			
60021 · Wages - Operations-Manual	6,930.66	8,750.00	-1,819.34
60022 · Wages - Operations-Other Staff	17,234.20	18,304.17	-1,069.97
Total 60020 · Wages - Operations	24,164.86	27,054.17	-2,889.31
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	2,483.45	3,083.33	-599.88
60102 · Payroll Tax Expense - State	674.92	100.00	574.92
Total 60100 · Payroll Tax Expenses	3,158.37	3,183.33	-24.96
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	491.35	433.33	58.02
60152 · Payroll Clock & Software	226.90	141.67	85.23
60153 · ADP Retirement Plan Admin Fees	436.00	250.00	186.00
Total 60150 · Payroll Processing Fees	1,154.25	825.00	329.25
60160 · Employee Hiring Expenses	0.00	41.67	-41.67

**Frazier Park Public Utility District
Profit & Loss Budget vs. Actual
January 2026**

Accrual Basis

	Jan 26	Budget	\$ Over Budget
60200 - Employee Benefits			
60201 - Dental Insurance	629.18	633.33	-4.15
60202 - Medical Insurance	12,240.59	10,750.00	1,490.59
60203 - Vision Insurance	139.56	183.33	-43.77
60204 - Workers Comp Insurance	1,450.58	4,083.33	-2,632.75
60205 - Employee Medical Expenses	0.00	16.67	-16.67
60207 - ADP RS - Employer Match	488.69	591.67	-102.98
Total 60200 - Employee Benefits	14,948.60	16,258.33	-1,309.73
Total 60000 - Wages & Payroll Related Expense	51,828.40	57,195.83	-5,367.43
Total Expense	94,500.44	117,236.91	-22,736.47
Net Ordinary Income	67,521.08	9,973.80	57,547.28
Other Income/Expense			
Other Income			
89200 - Special Dividends	3,623.55		
89100 - Grant Income - Non Operating			
89102 - CA for FPPUD/LOW	17,241.00		
Total 89100 - Grant Income - Non Operating	17,241.00		
Total Other Income	20,864.55		
Net Other Income	20,864.55		
Net Income	88,385.63	9,973.80	78,411.83