

**Frazier Park Public Utility District**

**Balance Sheet**

As of October 31, 2025

Accrual Basis

Oct 31, 25

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 · Cash & Cash Equivalents**

10139 · Customer Assistance Fund (3225)	9,444.59
10001 · Revenue/Operating Fund (1961)	61,474.84
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	138,733.72
10003 · Capital Improvement SLA (326)	244,395.36
10004 · Distri Sys Emergency Res (383)	228,196.12
10005 · Capital Improvement Reser (895)	253,591.43
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	83.35
10030 · Meter/Well Supply Proj (7644)	45.45
10035 · Well 8 & Pipeline Proj (7651)	0.00
10100 · USDA Payment Fund (042)	12,087.00
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserv Mnthly Loan 1 (122)	73,292.97
10121 · USDA Reserve Qtrly Loan 2 (872)	85,568.03
10130 · USDA Replacement Fund (917)	987,976.90
19998 · Petty Cash Box	309.10
19999 · Account Receivable Cash Drawer	293.40
10000 · Cash & Cash Equivalents - Other	0.00

**Total 10000 · Cash & Cash Equivalents**

2,095,492.30

**Total Checking/Savings**

2,095,492.30

**Accounts Receivable**

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

187.76

**Total Accounts Receivable**

187.76

**Other Current Assets**

12014 · Prepaid Insurance	0.00
12001 · A/C Receivable - Water Services	139,083.05
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	32,551.57
12100 · Inventory Asset	0.00
12999 · Bad Debt Loss	-750.49
13000 · Inventory	87,389.24

**Total Other Current Assets**

260,073.41

**Total Current Assets**

2,355,753.47

**Fixed Assets**

**14400 · Hydrants**

3,500.00

**14018 · Construction in Progress**

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As of October 31, 2025

	Oct 31, 25
14640 · Procurement- Well9/Bear Court	138,695.00
14660 · Procurement - Well 8	121,178.47
14600 · CalOES Generator Project	441,388.56
14650 · FPPUD/LOW Planning Project	1,000,833.10
14670 · Meter/Well5/7Rpl Project	1,769,552.44
14680 · Pipeline Location/Repl Project	2,591.00
14018 · Construction in Progress - Other	0.00
<b>Total 14018 · Construction in Progress</b>	<b>3,474,238.57</b>
<b>14001 · Buildings &amp; Structures</b>	
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
<b>Total 14001 · Buildings &amp; Structures</b>	<b>164,879.51</b>
<b>14012 · Corporate Yard Site</b>	
14080 · 10' Storage Container	2,645.00
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>48,275.32</b>
<b>14017 · General Plant</b>	
14035 · Fire Proof File Cabinets 2	2,867.86
14017 · General Plant - Other	22,466.25
<b>Total 14017 · General Plant</b>	<b>25,334.11</b>
<b>14000 · Land &amp; Land Rights</b>	
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
14045 · North End Drive (1)	0.00

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	Oct 31, 25
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
	21,452.62
<b>Total 14000 · Land &amp; Land Rights</b>	<b>21,452.62</b>
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
	23,556.75
<b>Total 14200 · Office Equipment/Furniture</b>	<b>23,556.75</b>
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
	13,822.01
<b>Total 14500 · Other Property/Tools</b>	<b>13,822.01</b>
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
14132 · Track Loader Cat #259B3 compact	0.00

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**Balance Sheet**

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	<u>Oct 31, 25</u>
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>436,088.73</b>
<b>14014 · Source of Supply</b>	
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 Site Permit req	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 Forestry Permit req	
14105f · Fences	0.00
14105t · Tank	0.00
14105 · Magee Site Forestry Permit req - Other	0.00
<b>Total 14105 · Magee Site Forestry Permit req</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 - 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
14007h · Housing	30,811.16

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	<u>Oct 31, 25</u>
14007p · Pipes & Valves	1,153.69
14007s · Site	30,336.35
14007t · Tank	0.00
14007 · Tank - Wolfe Site - Other	0.00
<b>Total 14007 · Tank - Wolfe Site</b>	<b>460,345.08</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>1,523,047.21</b>
14133 · Telemetry/SCADA/ Electrical	84,021.70
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
<b>Total 14016 · Transmission &amp; Distribution</b>	<b>6,305,580.10</b>
14300 · Vehicles	

**Frazier Park Public Utility District  
Balance Sheet**

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As of October 31, 2025

	Oct 31, 25
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
<b>Total 14300 · Vehicles</b>	<b>234,603.71</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	-5,165,621.27
<b>Total Fixed Assets</b>	<b>7,192,779.07</b>
<b>Other Assets</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>9,548,532.54</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	16,825.78
<b>Total Accounts Payable</b>	<b>16,825.78</b>
<b>Credit Cards</b>	
20019 · California Bank & Tr (JA-8147)	4,372.53
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)	222.53
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105) closed	0.00

**Frazier Park Public Utility District**

**Balance Sheet**

Accrual Basis

As of October 31, 2025

	<u>Oct 31, 25</u>
<b>Total Credit Cards</b>	4,861.99
<b>Other Current Liabilities</b>	
21017 · Bridge Loan	0.00
21016 · Employee - Accr Paid Time Off	8,149.00
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	13,327.76
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
<b>Total Other Current Liabilities</b>	<u>30,076.69</u>
<b>Total Current Liabilities</b>	51,764.46
<b>Long Term Liabilities</b>	
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	704,700.00
28043 · USDA Loan Dated 05/19/11 #06	1,552,000.00
28040 · USDA Loans Payable - Other	0.00
<b>Total 28040 · USDA Loans Payable</b>	<u>2,173,189.00</u>
28046 · Current Maturities (interest)	363,511.00
<b>Total Long Term Liabilities</b>	<u>2,554,935.65</u>
<b>Total Liabilities</b>	2,606,700.11
<b>Equity</b>	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	236,213.07
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	3,920,643.62
Net Income	50,687.51
<b>Total Equity</b>	<u>6,941,832.43</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,548,532.54</u></u>

**Frazier Park Public Utility District**

**Profit & Loss**

October 2025

Accrual Basis

	<u>Oct 25</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	103,504.92
40002 · Water Sales - Business	13,145.78
40010 · Late Fees	2,629.45
40011 · Re-Connection Fees	207.00
40012 · Credit Card Fees Income	1,809.00
40014 · Administrative Fee Income	1,491.20
42600 · Kern County	
42620 · Taxes KC Fund	5,646.06
42622 · Standby Assessment KC Fund	190.76
<b>Total 42600 · Kern County</b>	<u>5,836.82</u>
44012 · Interest Reserve Funds	767.31
45000 · Property Lease/Rental Income	2,120.88
<b>Total Income</b>	<u>131,512.36</u>
<b>Gross Profit</b>	131,512.36
<b>Expense</b>	
61010 · Bank Fees - (check for reimb)	56.00
65013 · Digital/Electronic/Computer Exp	
65014 · Web Site/Computer Services	684.45
<b>Total 65013 · Digital/Electronic/Computer Exp</b>	<u>684.45</u>
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,133.32
61013 · Directors Fees - ADHOCs	366.66
<b>Total 61012 · Director's Fees all</b>	<u>1,499.98</u>
51024 · Distribution System	
51025 · Maintenance	3,763.16
51026 · Tool Maintenance & Expense	148.48
<b>Total 51024 · Distribution System</b>	<u>3,911.64</u>
61015 · Dues	5,851.00
62020 · Education & Training	190.00
62080 · Field Support	154.44
51031 · Fuel	
51032 · Fuel - Gas	869.29
51033 · Fuel - Diesel	150.00
<b>Total 51031 · Fuel</b>	<u>1,019.29</u>
63560 · Insurance	
63562 · Equipment & Liability Insurance	38,317.99
<b>Total 63560 · Insurance</b>	<u>38,317.99</u>
63640 · Interest Expense	
63641 · Interest Exp - USDA 12/07/05-03	5,981.25
63642 · Interest Exp - USDA 12/07/05-04	20,000.00

**Frazier Park Public Utility District**

**Profit & Loss**

October 2025

Accrual Basis

	<u>Oct 25</u>
63643 · Interest Exp - USDA 05/19/11-06	20,947.50
<b>Total 63640 · Interest Expense</b>	<b>46,928.75</b>
<b>52110 · Maintenance &amp; Repairs</b>	
52111 · Building/Facility Maintenance	1,840.00
52116 · Equipment Maintenance	77.94
52118 · Vehicle Maintenance	206.39
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>2,124.33</b>
64100 · Meetings/Support Expenses	64.99
64110 · Merchant Credit Card Fees	2,096.43
64710 · Office Expense	466.18
64715 · Office Supplies	510.07
65005 · Postage/FedEx/Box Rent	797.21
65010 · Professional & Contract Service	
65011 · Accountant/Auditor	2,000.00
65015 · Bookkeeper	1,900.00
65019 · Legal Fees	50.00
<b>Total 65010 · Professional &amp; Contract Service</b>	<b>3,950.00</b>
65080 · Safety	286.39
66000 · Security Monitoring Expense	240.00
51082 · Testing & Lab Fees	257.00
66010 · Telephone	
66011 · Answering Service	360.19
66015 · Cell Phones/Satellite Phones	112.38
66018 · Internet - Office Computers	189.79
66019 · Office Landline	194.80
<b>Total 66010 · Telephone</b>	<b>857.16</b>
66510 · Utilities	
51022 · Operations-Pump Power Electrica	8,631.26
66511 · Electricity - Offices	444.01
66515 · Gas	56.83
<b>Total 66510 · Utilities</b>	<b>9,132.10</b>
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	7,654.81
<b>Total 60010 · Wages - Administrative</b>	<b>7,654.81</b>
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,930.66
60022 · Wages - Operations-Other Staff	15,924.49
<b>Total 60020 · Wages - Operations</b>	<b>22,855.15</b>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,325.20
60102 · Payroll Tax Expense - State	50.38

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

Accrual Basis

October 2025

	<b>Oct 25</b>
<b>Total 60100 · Payroll Tax Expenses</b>	2,375.58
<b>60150 · Payroll Processing Fees</b>	
60151 · Payroll Check Processing	522.18
60152 · Payroll Clock & Software	226.90
60153 · ADP Retirement Plan Admin Fees	441.41
<b>Total 60150 · Payroll Processing Fees</b>	1,190.49
<b>60200 · Employee Benefits</b>	
60201 · Dental Insurance	477.45
60202 · Medical Insurance	8,413.72
60203 · Vision Insurance	116.30
60204 · Workers Comp Insurance	1,450.58
60207 · ADP RS - Employer Match	485.61
<b>Total 60200 · Employee Benefits</b>	10,943.66
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	45,019.69
<b>Total Expense</b>	164,415.09
<b>Net Ordinary Income</b>	-32,902.73
<b>Other Income/Expense</b>	
<b>Other Income</b>	
89000 · Over/Under Collections	-6.60
<b>Total Other Income</b>	-6.60
<b>Net Other Income</b>	-6.60
<b>Net Income</b>	<b>-32,909.33</b>

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual**  
 October 2025

Accrual Basis

	Oct 25	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	103,504.92	102,500.00	1,004.92
40002 · Water Sales - Business	13,145.78	10,666.70	2,479.08
40010 · Late Fees	2,629.45	2,037.50	591.95
40011 · Re-Connection Fees	207.00	154.17	52.83
40012 · Credit Card Fees Income	1,809.00	1,266.67	542.33
40013 · New Connection/Main Ext Fees	0.00	666.67	-666.67
40014 · Administrative Fee Income	1,491.20	875.00	616.20
40016 · Returned Check Fee	0.00	19.00	-19.00
42600 · Kern County			
42620 · Taxes KC Fund	5,646.06	5,583.33	62.73
42622 · Standby Assessment KC Fund	190.76	516.67	-325.91
42623 · Delinquent Assessments KC	0.00	291.67	-291.67
<b>Total 42600 · Kern County</b>	<b>5,836.82</b>	<b>6,391.67</b>	<b>-554.85</b>
43000 · CBT-CC Cash Back Savings	0.00	41.67	-41.67
44012 · Interest Reserve Funds	767.31	208.33	558.98
45000 · Property Lease/Rental Income	2,120.88	2,383.33	-262.45
<b>Total Income</b>	<b>131,512.36</b>	<b>127,210.71</b>	<b>4,301.65</b>
<b>Gross Profit</b>	<b>131,512.36</b>	<b>127,210.71</b>	<b>4,301.65</b>
<b>Expense</b>			
61005 · Advertising	0.00	91.67	-91.67
61010 · Bank Fees - (check for reimb)	56.00	50.00	6.00
64720 · Covid - PPE, etc.	0.00	12.50	-12.50
54090 · Depreciation Expense.	0.00	0.00	0.00
65013 · Digital/Electronic/Computer Exp	0.00	258.33	-258.33
65012 · Accounting Program Service	684.45	366.67	317.78
65014 · Web Site/Computer Services			
<b>Total 65013 · Digital/Electronic/Computer Exp</b>	<b>684.45</b>	<b>625.00</b>	<b>59.45</b>
61012 · Director's Fees all			
61014 · Directors' Fees - Meetings	1,133.32	1,916.67	-783.35
61013 · Directors Fees - ADHOCs	366.66	600.00	-233.34

**Frazier Park Public Utility District  
Profit & Loss Budget vs. Actual  
October 2025**

Accrual Basis

	Oct 25	Budget	\$ Over Budget
<b>Total 61012 · Director's Fees all</b>	1,499.98	2,516.67	-1,016.69
<b>51024 · Distribution System</b>			
51025 · Maintenance	3,763.16	6,833.33	-3,070.17
51026 · Tool Maintenance & Expense	148.48	258.33	-109.85
51027 · Emergency Water Hauling	0.00	208.33	-208.33
51028 · Road/Leak Repair	0.00	6,666.67	-6,666.67
51030 · Property Repair	0.00	166.67	-166.67
<b>Total 51024 · Distribution System</b>	3,911.64	14,133.33	-10,221.69
<b>61015 · Dues</b>	5,851.00	1,666.67	4,184.33
61016 · Election Kern County Fees	0.00	125.00	-125.00
62020 · Education & Training	190.00	375.00	-185.00
51081 · Environmental Fees	0.00	27.08	-27.08
52021 · Equipment Rental	0.00	250.00	-250.00
62080 · Field Support	154.44	133.33	21.11
<b>51031 · Fuel</b>			
51032 · Fuel - Gas	869.29	700.00	169.29
51033 · Fuel - Diesel	150.00	600.00	-450.00
<b>Total 51031 · Fuel</b>	1,019.29	1,300.00	-280.71
<b>63560 · Insurance</b>			
63561 · Property Insurance	0.00	1,208.33	-1,208.33
63562 · Equipment & Liability Insurance	38,317.99	2,333.33	35,984.66
63563 · Director's Bond Policy	0.00	291.67	-291.67
<b>Total 63560 · Insurance</b>	38,317.99	3,833.33	34,484.66
<b>63640 · Interest Expense</b>			
63641 · Interest Exp - USDA 12/07/05-03	5,981.25	979.69	5,001.56
63642 · Interest Exp - USDA 12/07/05-04	20,000.00	2,505.73	17,494.27
63643 · Interest Exp - USDA 05/19/11-06	20,947.50	3,443.13	17,504.37
<b>Total 63640 · Interest Expense</b>	46,928.75	6,928.55	40,000.20
<b>63700 · License, Fees, &amp; Permits</b>	0.00	2,000.00	-2,000.00
<b>52110 · Maintenance &amp; Repairs</b>			
52111 · Building/Facility Maintenance	1,840.00	1,250.00	590.00

**Frazier Park Public Utility District**  
**Profit & Loss Budget vs. Actual**  
 October 2025

Accrual Basis

	Oct 25	Budget	\$ Over Budget
52114 · Computer Maintenance	0.00	83.33	-83.33
52116 · Equipment Maintenance	77.94	666.67	-588.73
52118 · Vehicle Maintenance	206.39	375.00	-168.61
52110 · Maintenance & Repairs - Other	0.00	0.00	0.00
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>2,124.33</b>	<b>2,375.00</b>	<b>-250.67</b>
64100 · Meetings/Support Expenses	64.99	62.50	2.49
64110 · Merchant Credit Card Fees	2,096.43	1,750.00	346.43
50000 · Prop 218 Expenses	0.00	333.33	-333.33
65022 · Property Taxes	0.00	8.33	-8.33
64710 · Office Expense	466.18	541.67	-75.49
64715 · Office Supplies	510.07	583.33	-73.26
65005 · Postage/FedEx/Box Rent	797.21	1,666.67	-869.46
65008 · Printing	0.00	1,250.00	-1,250.00
65010 · Professional & Contract Service			
65011 · Accountant/Auditor	2,000.00	1,500.00	500.00
65015 · Bookkeeper	1,900.00	3,000.00	-1,100.00
60513 · Engineering	0.00	416.67	-416.67
65019 · Legal Fees	50.00	1,000.00	-950.00
<b>Total 65010 · Professional &amp; Contract Service</b>	<b>3,950.00</b>	<b>5,916.67</b>	<b>-1,966.67</b>
65025 · Publications	0.00	10.42	-10.42
65080 · Safety	286.39	500.00	-213.61
66000 · Security Monitoring Expense	240.00	91.67	148.33
60300 · Staff Appreciation	0.00	47.92	-47.92
51082 · Testing & Lab Fees	257.00	666.67	-409.67
66010 · Telephone			
66011 · Answering Service	360.19	400.00	-39.81
66015 · Cell Phones/Satellite Phones	112.38	129.17	-16.79
66018 · Internet - Office Computers	189.79	158.33	31.46
66019 · Office Landline	194.80	241.67	-46.87
<b>Total 66010 · Telephone</b>	<b>857.16</b>	<b>929.17</b>	<b>-72.01</b>
66170 · Travel			
66174 · Travel - Airlines	0.00	200.00	-200.00
66175 · Travel - Car Rental	0.00	91.67	-91.67

**Frazier Park Public Utility District  
Profit & Loss Budget vs. Actual  
October 2025**

Accrual Basis

	Oct 25	Budget	\$ Over Budget
66171 · Travel - Lodging	0.00	166.67	-166.67
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
<b>Total 66170 · Travel</b>	0.00	600.01	-600.01
51023 · Uniforms-Mats-Towels Expense	0.00	291.67	-291.67
66510 · Utilities			
51022 · Operations-Pump Power Electrica	8,631.26	7,833.33	797.93
66511 · Electricity - Offices	444.01	366.67	77.34
66515 · Gas	56.83	85.42	-28.59
66517 · Trash/Hauling	0.00	62.50	-62.50
<b>Total 66510 · Utilities</b>	9,132.10	8,347.92	784.18
51012 · Hourly Wages-Operating	0.00	0.00	0.00
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	7,654.81	9,833.33	-2,178.52
<b>Total 60010 · Wages - Administrative</b>	7,654.81	9,833.33	-2,178.52
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	6,930.66	8,750.00	-1,819.34
60022 · Wages - Operations-Other Staff	15,924.49	18,304.17	-2,379.68
<b>Total 60020 · Wages - Operations</b>	22,855.15	27,054.17	-4,199.02
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	2,325.20	3,083.33	-758.13
60102 · Payroll Tax Expense - State	50.38	100.00	-49.62
<b>Total 60100 · Payroll Tax Expenses</b>	2,375.58	3,183.33	-807.75
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	522.18	433.33	88.85
60152 · Payroll Clock & Software	226.90	141.67	85.23
60153 · ADP Retirement Plan Admin Fees	441.41	250.00	191.41

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

October 2025

Accrual Basis

	Oct 25	Budget	\$ Over Budget
<b>Total 60150 · Payroll Processing Fees</b>	1,190.49	825.00	365.49
60160 · Employee Hiring Expenses			
60200 · Employee Benefits	0.00	41.67	-41.67
60201 · Dental Insurance	477.45	633.33	-155.88
60202 · Medical Insurance	8,413.72	10,750.00	-2,336.28
60203 · Vision Insurance	116.30	183.33	-67.03
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	485.61	591.67	-106.06
<b>Total 60200 · Employee Benefits</b>	10,943.66	16,258.33	-5,314.67
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	45,019.69	57,195.83	-12,176.14
<b>Total Expense</b>	164,415.09	117,236.91	47,178.18
<b>Net Ordinary Income</b>	-32,902.73	9,973.80	-42,876.53
<b>Other Income/Expense</b>			
Other Income			0.00
89200 · Special Dividends	0.00	0.00	
89000 · Over/Under Collections	-6.60		
89100 · Grant Income - Non Operating			
89101 · CA-Meter/Well Project	0.00	0.00	0.00
89102 · CA for FPPUD/LOW	0.00	0.00	0.00
89107 · CA-Water Hauling(No.1) 2023	0.00	0.00	0.00
<b>Total 89100 · Grant Income - Non Operating</b>	0.00	0.00	0.00
89300 · Gain on Sale of Asset	0.00	0.00	0.00
89400 · Misc Receipts	0.00	0.00	0.00
<b>Total Other Income</b>	-6.60	0.00	-6.60
<b>Net Other Income</b>	-6.60	0.00	-6.60
<b>Net Income</b>	-32,909.33	9,973.80	-42,883.13