Frazier Park Public Utility District
Balance Sheet
Accrual Basis — As of October 31, 2026

	Oct 31, 26	
ASSETS		
Current Assets		
Checking/Savings		
10000 · Cash & Cash Equivalents		
10140 · Rev/Op Fund (^1138)	141,904.92	
10139 · Customer Assistance Fund (3225)	13,558.24	
10001 · Revenue/Operating Fund (1961)	173.93	
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	145,733.72	
10003 · Capital Improvement SLA (326)	245,036.98	
10004 · Distri Sys Emergency Res (383)	323,228.09	
10005 · Capital Improvement Reser (895)	302,972.93	
10025 · FPPUD/LOW Constr Fd(^3826)	0.00	
10026 · FPPUD/LOW Planning Fund (816)	231,367.55	
10030 · Meter/Well Supply Proj (7644)	0.00	
10035 · Well 8 & Pipeline Proj (^7651)	0.00	
10100 · USDA Payment Fund (042)	11,887.56	
10110 · USDA Constr Project (^881)	0.00	
10120 · USDA Reserv Mnthly Loan 1 (122)	73,402.69	
10121 · USDA Reserve Qtrly Loan 2 (872)	85,159.91	
10130 · USDA Replacement Fund (917)	957,053.59	
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		2,532,180.11
Total Checking/Savings		2,532,180.11
Accounts Receivable		
12000 · A/C Receivable - Leases, etc.		2,639.66
Total Accounts Receivable		2,639.66
Other Current Assets		
12014 · Prepaid Insurance		0.00
12001 · A/C Receivable - Water Services		168,999.58
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		208.30
12020 · Receivable - Tax Rolls		0.00
12030 · Grant Receivable		-229,971.19
12100 · Inventory Asset		0.00
12999 · Bad Debt Loss		-750.49
13000 · Inventory		92,551.24
Total Other Current Assets		31,837.48
Total Current Assets		2,566,657.25
Fixed Assets		
14400 · Hydrants		3,500.00

	Oct 31, 26	
14018 · Construction in Progress		
14651 · FPPUD/LOW Construction Project	1,712.50	
14630 · Parcel B Project	45,139.55	
14640 · Procurement- Well9/Bear Court	138,464.70	
14660 · Procurement - Well 8	231,074.64	
14600 · CalOES Generator Project	441,388.56	
14650 · FPPUD/LOW Planning Project	1,286,282.84	
14670 · Meter/Well5/7Rpl Project	1,758,195.44	
14680 · Pipeline Replacement Project	9,056.82	
14018 · Construction in Progress - Other	0.00	
Total 14018 · Construction in Progress		3,911,315.05
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	

	Oct 31, 26	
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	

		Oct 31, 26
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	

	Oct 31, 26
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

	Oct 31, 26	
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		7,231,271.57
Other Assets		0.00
TOTAL ASSETS		**9,797,928.82**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	73,282.63	
Total Accounts Payable		73,282.63
Credit Cards		
20021 · California Bank & Tr (JA-1165)	3,825.86	
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)	195.74	

		Oct 31, 26
20016 · CB&T (JA-4502) Cancelled		0.00
20017 · FP Ace Hdw #5801 store acct		0.00
20020 · Voyager US Bank (6289)		711.41
20030 · Office Depot (5089)		-54.56
20031 · Office Depot (3105) closed		0.00
Total Credit Cards		4,678.45
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		12,989.38
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		35,144.31
Total Current Liabilities		113,105.39
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	270,000.00	
28042 · USDA Loan Dated 12/07/05 #04	675,000.00	
28043 · USDA Loan Dated 05/19/11 #06	1,507,000.00	
28040 · USDA Loans Payable - Other	0.00	
Total 28040 · USDA Loans Payable		2,088,489.00
28046 · Current Maturities (interest)		363,511.00
Total Long Term Liabilities		2,470,235.65
Total Liabilities		2,583,341.04
Equity		
30000 · Opening Balance Equity		0.00
31000 · Contributed Capital		231,015.27
31001 · Suspense-t/b Recategorized		-14,294.51
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		147,092.99
Total Equity		7,214,587.78
TOTAL LIABILITIES & EQUITY		**9,797,928.82**

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

	Oct 26
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	123,019.88
40002 · Water Sales - Business	15,977.30
40010 · Late Fees	3,046.87
40011 · Re-Connection Fees	322.00
40012 · Credit Card Fees Income	1,146.00
40014 · Administrative Fee Income	1,234.10
40016 · Returned Check Fee	38.00
42600 · Kern County	
42620 · Taxes KC Fund	6,256.19
42622 · Standby Assessment KC Fund	219.27
Total 42600 · Kern County	6,475.46
44012 · Interest Reserve Funds	540.09
45000 · Property Lease/Rental Income	2,551.90
Total Income	154,351.60
Gross Profit	154,351.60
Expense	
61010 · Bank Fees - (check for reimb)	165.00
65013 · Digital/Electronic/Computer Exp	
65012 · Accounting Program Service	10,160.00
65014 · Web Site/Computer Services	927.44
Total 65013 · Digital/Electronic/Computer Exp	11,087.44
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	800.00
61013 · DIrectors Fees - ADHOCs	200.00
Total 61012 · Director's Fees all	1,000.00
51024 · Distribution System	
51025 · Maintenance	5,915.08
51026 · Tool Maintenance & Expense	331.57
51028 · Road/Leak Repair	2,649.95
Total 51024 · Distribution System	8,896.60
61015 · Dues	6,760.00
62080 · Field Support	70.59
51031 · Fuel	
51032 · Fuel - Gas	818.17
51033 · Fuel - Diesel	1,957.71
Total 51031 · Fuel	2,775.88
63560 · Insurance	
63562 · Equipment & Liability Insurance	29,489.22
Total 63560 · Insurance	29,489.22
63640 · Interest Expense	

	Oct 26	
63641 · Interest Exp - USDA 12/07/05-03	5,775.00	
63642 · Interest Exp - USDA 12/07/05-04	14,875.00	
63643 · Interest Exp - USDA 05/19/11-06	20,370.00	
Total 63640 · Interest Expense		41,020.00
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	719.78	
52116 · Equipment Maintenance	41.40	
52118 · Vehicle Maintenance	842.70	
Total 52110 · Maintenance & Repairs		1,603.88
64100 · Meetings/Support Expenses		74.99
64110 · Merchant Credit Card Fees		2,072.50
64710 · Office Expense		459.36
64715 · Office Supplies		1,190.80
65005 · Postage/FedEx/Box Rent		851.50
65010 · Professional & Contract Service		
65015 · Bookkeeper	1,787.50	
Total 65010 · Professional & Contract Service		1,787.50
51082 · Testing & Lab Fees		988.00
66010 · Communications		
66011 · Answering Service	429.86	
66015 · Cell Phones/Satellite Phones	1,052.26	
66018 · Internet - Office Computers	60.68	
66019 · Office Landline	198.82	
Total 66010 · Communications		1,741.62
51023 · Uniforms-Mats-Towels Expense		1,235.82
66510 · Utilities		
51022 · Operations-Pump Power Electrica	8,863.12	
66511 · Electricity - Offices	481.64	
66515 · Gas	57.34	
Total 66510 · Utilities		9,402.10
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	9,133.43	
Total 60010 · Wages - Administrative		9,133.43
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	7,069.28	
60022 · Wages - Operations-Other Staff	16,487.08	
Total 60020 · Wages - Operations		23,556.36
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	2,492.87	
60102 · Payroll Tax Expense - State	158.89	

	Oct 26
Total 60100 · Payroll Tax Expenses	2,651.76
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	569.53
60152 · Payroll Clock & Software	228.22
60153 · ADP Retirement Plan Admin Fees	448.24
Total 60150 · Payroll Processing Fees	1,245.99
60200 · Employee Benefits	
60201 · Dental Insurance	303.36
60202 · Medical Insurance	5,274.40
60203 · Vision Insurance	46.52
60204 · Workers Comp Insurance	1,556.25
60207 · ADP RS - Employer Match	241.56
Total 60200 · Employee Benefits	7,422.09
Total 60000 · Wages & Payroll Related Expense	44,009.63
66599 · Transaction t/b Recategorized	562.83
Total Expense	167,245.26
Net Ordinary Income	-12,893.66
Other Income/Expense	
Other Income	
89200 · Special Dividends	3,481.40
Total Other Income	3,481.40
Net Other Income	3,481.40
Net Income	**-9,412.26**

Frazier Park Public Utility District

Profit & Loss Budget vs. Actual

Accrual Basis — October 2026

	Oct 26	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	123,019.88	102,916.67	20,103.21
40002 · Water Sales - Business	15,977.30	10,666.67	5,310.63
40010 · Late Fees	3,046.87	2,041.67	1,005.20
40011 · Re-Connection Fees	322.00	156.25	165.75
40012 · Credit Card Fees Income	1,146.00	1,275.00	-129.00
40013 · New Connection/Main Ext Fees	0.00	33.33	-33.33
40014 · Administrative Fee Income	1,234.10	875.00	359.10
40016 · Returned Check Fee	38.00	19.00	19.00
42600 · Kern County			
42620 · Taxes KC Fund	6,256.19	5,750.00	506.19
42622 · Standby Assessment KC Fund	219.27	516.67	-297.40
42623 · Delinquent Assessments KC	0.00	291.67	-291.67
Total 42600 · Kern County	6,475.46	6,558.34	-82.88
43000 · CBT-CC Cash Back Savings	0.00	41.67	-41.67
44012 · Interest Reserve Funds	540.09	208.33	331.76
45000 · Property Lease/Rental Income	2,551.90	2,450.00	101.90
Total Income	154,351.60	127,241.93	27,109.67
Gross Profit	154,351.60	127,241.93	27,109.67
Expense			
61005 · Advertising	0.00	91.67	-91.67
61010 · Bank Fees - (check for reimb)	165.00	50.00	115.00
64720 · Covid - PPE, etc.	0.00	12.50	-12.50
65013 · Digital/Electronic/Computer Exp			
65012 · Accounting Program Service	10,160.00	275.00	9,885.00
65014 · Web Site/Computer Services	927.44	383.33	544.11
Total 65013 · Digital/Electronic/Computer Exp	11,087.44	658.33	10,429.11
61012 · Director's Fees all			
61014 · Directors' Fees - Meetings	800.00	1,916.67	-1,116.67
61013 · DIrectors Fees - ADHOCs	200.00	566.67	-366.67

	Oct 26	Budget	$ Over Budget
Total 61012 · Director's Fees all	1,000.00	2,483.34	-1,483.34
51024 · Distribution System			
51025 · Maintenance	5,915.08	7,333.33	-1,418.25
51026 · Tool Maintenance & Expense	331.57	275.00	56.57
51027 · Emergency Water Hauling	0.00	208.33	-208.33
51028 · Road/Leak Repair	2,649.95	7,500.00	-4,850.05
51030 · Property Repair	0.00	166.67	-166.67
Total 51024 · Distribution System	8,896.60	15,483.33	-6,586.73
61015 · Dues	6,760.00	1,916.67	4,843.33
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	70.59	141.67	-71.08
51031 · Fuel			
51032 · Fuel - Gas	818.17	716.67	101.50
51033 · Fuel - Diesel	1,957.71	608.33	1,349.38
Total 51031 · Fuel	2,775.88	1,325.00	1,450.88
63560 · Insurance			
63561 · Property Insurance	0.00	1,333.33	-1,333.33
63562 · Equipment & Liability Insurance	29,489.22	2,333.33	27,155.89
63563 · Director's Bond Policy	0.00	291.67	-291.67
Total 63560 · Insurance	29,489.22	3,958.33	25,530.89
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	5,775.00	945.31	4,829.69
63642 · Interest Exp - USDA 12/07/05-04	14,875.00	2,417.19	12,457.81
63643 · Interest Exp - USDA 05/19/11-06	20,370.00	3,345.78	17,024.22
Total 63640 · Interest Expense	41,020.00	6,708.28	34,311.72
63700 · License, Fees, & Permits	0.00	2,166.67	-2,166.67
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	719.78	1,666.67	-946.89

	Oct 26	Budget	$ Over Budget
52114 · Computer Maintenance	0.00	83.33	-83.33
52116 · Equipment Maintenance	41.40	666.67	-625.27
52118 · Vehicle Maintenance	842.70	458.33	384.37
Total 52110 · Maintenance & Repairs	1,603.88	2,875.00	-1,271.12
64100 · Meetings/Support Expenses	74.99	66.67	8.32
64110 · Merchant Credit Card Fees	2,072.50	1,750.00	322.50
50000 · Prop 218 Expenses	0.00	0.00	0.00
65022 · Property Taxes	0.00	8.33	-8.33
64710 · Office Expense	459.36	583.33	-123.97
64715 · Office Supplies	1,190.80	500.00	690.80
65005 · Postage/FedEx/Box Rent	851.50	1,416.67	-565.17
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	1,787.50	3,500.00	-1,712.50
60513 · Engineering	0.00	416.67	-416.67
65019 · Legal Fees	0.00	833.33	-833.33
Total 65010 · Professional & Contract Service	1,787.50	6,416.67	-4,629.17
65025 · Publications	0.00	0.00	0.00
65080 · Safety	0.00	500.00	-500.00
66000 · Security Monitoring Expense	0.00	100.00	-100.00
60300 · Staff Appreciation	0.00	52.08	-52.08
51082 · Testing & Lab Fees	988.00	750.00	238.00
66010 · Communications			
66011 · Answering Service	429.86	425.00	4.86
66015 · Cell Phones/Satellite Phones	1,052.26	133.33	918.93
66018 · Internet - Office Computers	60.68	166.67	-105.99
66019 · Office Landline	198.82	262.50	-63.68
Total 66010 · Communications	1,741.62	987.50	754.12
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

	Oct 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	625.01	-625.01
51023 · Uniforms-Mats-Towels Expense	1,235.82	304.17	931.65
66510 · Utilities			
51022 · Operations-Pump Power Electrica	8,863.12	8,000.00	863.12
66511 · Electricity - Offices	481.64	383.33	98.31
66515 · Gas	57.34	87.50	-30.16
66517 · Trash/Hauling	0.00	66.67	-66.67
Total 66510 · Utilities	9,402.10	8,537.50	864.60
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	9,133.43	10,666.67	-1,533.24
Total 60010 · Wages - Administrative	9,133.43	10,666.67	-1,533.24
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	7,069.28	9,000.00	-1,930.72
60022 · Wages - Operations-Other Staff	16,487.08	18,666.67	-2,179.59
Total 60020 · Wages - Operations	23,556.36	27,666.67	-4,110.31
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	2,492.87	3,375.00	-882.13
60102 · Payroll Tax Expense - State	158.89	100.00	58.89
Total 60100 · Payroll Tax Expenses	2,651.76	3,475.00	-823.24
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	569.53	441.67	127.86
60152 · Payroll Clock & Software	228.22	145.83	82.39
60153 · ADP Retirement Plan Admin Fees	448.24	258.33	189.91
Total 60150 · Payroll Processing Fees	1,245.99	845.83	400.16
60160 · Employee Hiring Expenses	0.00	41.67	-41.67

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

	Oct 26	Budget	$ Over Budget
60200 · Employee Benefits			
60201 · Dental Insurance	303.36	650.00	-346.64
60202 · Medical Insurance	5,274.40	10,916.67	-5,642.27
60203 · Vision Insurance	46.52	191.67	-145.15
60204 · Workers Comp Insurance	1,556.25	4,250.00	-2,693.75
60205 · Employee Medical Expenses	0.00	16.67	-16.67
60207 · ADP RS - Employer Match	241.56	675.00	-433.44
Total 60200 · Employee Benefits	7,422.09	16,700.01	-9,277.92
Total 60000 · Wages & Payroll Related Expense	44,009.63	59,395.85	-15,386.22
66599 · Transaction t/b Recategorized	562.83		
Total Expense	167,245.26	120,937.49	46,307.77
Net Ordinary Income	-12,893.66	6,304.44	-19,198.10
Other Income/Expense			
Other Income			
89200 · Special Dividends	3,481.40		
Total Other Income	3,481.40		
Other Expense			
92000 · Voided Checks & Journals	0.00		
Total Other Expense	0.00		
Net Other Income	3,481.40		
Net Income	**-9,412.26**	**6,304.44**	**-15,716.70**