

Frazier Park Public Utility District

Balance Sheet

Accrual Basis

As of November 30, 2025

Nov 30, 25

ASSETS

Current Assets

Checking/Savings

10000 · Cash & Cash Equivalents

10139 · Customer Assistance Fund (3225)	8,544.70
10001 · Revenue/Operating Fund (1961)	64,146.24
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	143,733.72
10003 · Capital Improvement SLA (326)	244,451.61
10004 · Distri Sys Emergency Res (383)	228,248.64
10005 · Capital Improvement Reser (895)	256,091.43
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)	25,572.63
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserv Mnthly Loan 1 (122)	73,301.40
10121 · USDA Reserve Qtrly Loan 2 (872)	85,568.03
10130 · USDA Replacement Fund (917)	988,507.57
19998 · Petty Cash Box	309.10
19999 · Account Receivable Cash Drawer	300.00
10000 · Cash & Cash Equivalents - Other	0.00

Total 10000 · Cash & Cash Equivalents 2,118,903.91

Total Checking/Savings 2,118,903.91

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	135,033.60
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	37,811.57
12100 · Inventory Asset	0.00
12999 · Bad Debt Loss	-750.49
13000 · Inventory	87,389.24

Total Other Current Assets 261,283.96

Total Current Assets 2,382,756.11

Fixed Assets

14400 · Hydrants 3,500.00

14018 · Construction in Progress

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As of November 30, 2025

	Nov 30, 25
14640 · Procurement- Well9/Bear Court	138,204.70
14660 · Procurement - Well 8	125,481.05
14600 · CalOES Generator Project	441,388.56
14650 · FPPUD/LOW Planning Project	1,014,140.60
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	3,491,801.35
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	2,645.00
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
Total 14012 · Corporate Yard Site	48,275.32
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
14045 · North End Drive (1)	0.00

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	Nov 30, 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
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
	23,556.75
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
	13,822.01
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
14132 · Track Loader Cat #259B3 compact	0.00

**Frazier Park Public Utility District
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	Nov 30, 25
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
14007b · Booster	17,105.36
14007f · Fences	0.00
14007h · Housing	30,811.16

**Frazier Park Public Utility District
Balance Sheet**

Accrual Basis

As of November 30, 2025

	Nov 30, 25
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	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
Total 14016 · Transmission & Distribution	6,305,580.10

14300 · Vehicles

**Frazier Park Public Utility District
Balance Sheet**

Accrual Basis

As of November 30, 2025

	Nov 30, 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
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	-5,165,621.27
Total Fixed Assets	7,210,341.85
Other Assets	0.00
TOTAL ASSETS	9,593,097.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	28,148.23
Total Accounts Payable	28,148.23
Credit Cards	
20019 · California Bank & Tr (JA-8147)	1,602.81
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)	102.89
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105) closed	0.00

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As of November 30, 2025

	Nov 30, 25
Total Credit Cards	1,972.63
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	14,716.96
21012 · Wages Payable	7,308.40
21013 · Covid Pandemic Funding	0.00
21014 · Payroll Taxes Payable	650.53
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	441.00
Total Other Current Liabilities	31,465.89
Total Current Liabilities	61,586.75
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	704,700.00
28043 · USDA Loan Dated 05/19/11 #06	1,552,000.00
28040 · USDA Loans Payable - Other	0.00
Total 28040 · USDA Loans Payable	2,173,189.00
28046 · Current Maturities (interest)	363,511.00
Total Long Term Liabilities	2,554,935.65
Total Liabilities	2,616,522.40
Equity	
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	3,921,086.62
Net Income	84,987.64
Total Equity	6,976,575.56
TOTAL LIABILITIES & EQUITY	9,593,097.96

Frazier Park Public Utility District

Profit & Loss

November 2025

Accrual Basis

	<u>Nov 25</u>
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	91,340.17
40002 · Water Sales - Business	10,990.63
40010 · Late Fees	2,506.08
40011 · Re-Connection Fees	344.90
40012 · Credit Card Fees Income	1,803.00
40014 · Administrative Fee Income	1,400.30
44012 · Interest Reserve Funds	647.87
45000 · Property Lease/Rental Income	2,480.48
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Total Income	111,513.43
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Gross Profit	111,513.43
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Expense	
61010 · Bank Fees - (check for reimb)	40.00
65013 · Digital/Electronic/Computer Exp	
65014 · Web Site/Computer Services	761.45
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Total 65013 · Digital/Electronic/Computer Exp	761.45
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61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,199.98
61013 · Directors Fees - ADHOCs	533.34
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Total 61012 · Director's Fees all	1,733.32
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51024 · Distribution System	
51025 · Maintenance	12,663.81
51026 · Tool Maintenance & Expense	1,046.77
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Total 51024 · Distribution System	13,710.58
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62020 · Education & Training	275.00
62080 · Field Support	33.42
51031 · Fuel	
51032 · Fuel - Gas	672.51
51033 · Fuel - Diesel	487.96
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Total 51031 · Fuel	1,160.47
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63700 · License, Fees, & Permits	3,927.21
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	285.18
52118 · Vehicle Maintenance	667.83
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Total 52110 · Maintenance & Repairs	953.01
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64100 · Meetings/Support Expenses	64.99
64110 · Merchant Credit Card Fees	2,022.91
65022 · Property Taxes	95.03
64710 · Office Expense	421.12
64715 · Office Supplies	925.87
65005 · Postage/FedEx/Box Rent	799.03
65008 · Printing	126.39

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

November 2025

Accrual Basis

	Nov 25
65010 · Professional & Contract Service	
65015 · Bookkeeper	2,062.50
60513 · Engineering	228.00
65019 · Legal Fees	358.10
	2,648.60
Total 65010 · Professional & Contract Service	2,648.60
65080 · Safety	43.27
66000 · Security Monitoring Expense	20.00
60300 · Staff Appreciation	164.37
51082 · Testing & Lab Fees	505.00
66010 · Telephone	
66011 · Answering Service	375.93
66015 · Cell Phones/Satellite Phones	112.61
66018 · Internet - Office Computers	189.56
66019 · Office Landline	194.80
	872.90
Total 66010 · Telephone	872.90
51023 · Uniforms-Mats-Towels Expense	346.40
66510 · Utilities	
51022 · Operations-Pump Power Electrica	7,154.38
66511 · Electricity - Offices	177.37
66517 · Trash/Hauling	11.95
	7,343.70
Total 66510 · Utilities	7,343.70
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	7,821.93
	7,821.93
Total 60010 · Wages - Administrative	7,821.93
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,930.66
60022 · Wages - Operations-Other Staff	15,890.00
	22,820.66
Total 60020 · Wages - Operations	22,820.66
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,335.36
60102 · Payroll Tax Expense - State	55.28
	2,390.64
Total 60100 · Payroll Tax Expenses	2,390.64
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	174.06
60152 · Payroll Clock & Software	113.45
	287.51
Total 60150 · Payroll Processing Fees	287.51
60200 · Employee Benefits	
60201 · Dental Insurance	384.99
60202 · Medical Insurance	6,604.32
60203 · Vision Insurance	69.78
60204 · Workers Comp Insurance	1,450.58
60206 · CalPERS Social Security Admin	30.00

Frazier Park Public Utility District
Profit & Loss
November 2025

Accrual Basis

	<u>Nov 25</u>
60207 · ADP RS - Employer Match	<u>473.42</u>
Total 60200 · Employee Benefits	<u>9,013.09</u>
Total 60000 · Wages & Payroll Related Expense	<u>42,333.83</u>
Total Expense	<u>81,327.87</u>
Net Ordinary Income	30,185.56
Other Income/Expense	
Other Income	
89200 · Special Dividends	<u>91.45</u>
Total Other Income	91.45
Other Expense	
91000 · Other non-operating expenses	<u>23.65</u>
Total Other Expense	<u>23.65</u>
Net Other Income	<u>67.80</u>
Net Income	<u><u>30,253.36</u></u>

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

November 2025

Accrual Basis

	Nov 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	91,340.17	102,500.00	-11,159.83
40002 · Water Sales - Business	10,990.63	10,666.70	323.93
40010 · Late Fees	2,506.08	2,037.50	468.58
40011 · Re-Connection Fees	344.90	154.17	190.73
40012 · Credit Card Fees Income	1,803.00	1,266.67	536.33
40013 · New Connection/Main Ext Fees	0.00	666.67	-666.67
40014 · Administrative Fee Income	1,400.30	875.00	525.30
40016 · Returned Check Fee	0.00	19.00	-19.00
42600 · Kern County			
42620 · Taxes KC Fund	0.00	5,583.33	-5,583.33
42622 · Standby Assessment KC Fund	0.00	516.67	-516.67
42623 · Delinquent Assessments KC	0.00	291.67	-291.67
Total 42600 · Kern County	0.00	6,391.67	-6,391.67
43000 · CBT-CC Cash Back Savings	0.00	41.67	-41.67
44012 · Interest Reserve Funds	647.87	208.33	439.54
45000 · Property Lease/Rental Income	2,480.48	2,383.33	97.15
Total Income	111,513.43	127,210.71	-15,697.28
Gross Profit	111,513.43	127,210.71	-15,697.28
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
54090 · Depreciation Expense.	0.00	0.00	0.00
65013 · Digital/Electronic/Computer Exp			
65012 · Accounting Program Service	0.00	258.33	-258.33
65014 · Web Site/Computer Services	761.45	366.67	394.78
Total 65013 · Digital/Electronic/Computer Exp	761.45	625.00	136.45
61012 · Director's Fees all			
61014 · Directors' Fees - Meetings	1,199.98	1,916.67	-716.69
61013 · Directors Fees - ADHOCs	533.34	600.00	-66.66

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

Accrual Basis

	Nov 25	Budget	\$ Over Budget
Total 61012 · Director's Fees all	1,733.32	2,516.67	-783.35
51024 · Distribution System			
51025 · Maintenance	12,663.81	6,833.33	5,830.48
51026 · Tool Maintenance & Expense	1,046.77	258.33	788.44
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
Total 51024 · Distribution System	13,710.58	14,133.33	-422.75
61015 · Dues	0.00	1,666.67	-1,666.67
61016 · Election Kern County Fees	0.00	125.00	-125.00
62020 · Education & Training	275.00	375.00	-100.00
51081 · Environmental Fees	0.00	27.08	-27.08
52021 · Equipment Rental	0.00	250.00	-250.00
62080 · Field Support	33.42	133.33	-99.91
51031 · Fuel			
51032 · Fuel - Gas	672.51	700.00	-27.49
51033 · Fuel - Diesel	487.96	600.00	-112.04
Total 51031 · Fuel	1,160.47	1,300.00	-139.53
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	3,927.21	2,000.00	1,927.21
52111 · Building/Facility Maintenance	285.18	1,250.00	-964.82

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

Accrual Basis

	Nov 25	Budget	\$ Over Budget
52114 · Computer Maintenance	0.00	83.33	-83.33
52116 · Equipment Maintenance	0.00	666.67	-666.67
52118 · Vehicle Maintenance	667.83	375.00	292.83
52110 · Maintenance & Repairs - Other	0.00	0.00	0.00
Total 52110 · Maintenance & Repairs	953.01	2,375.00	-1,421.99
64100 · Meetings/Support Expenses	64.99	62.50	2.49
64110 · Merchant Credit Card Fees	2,022.91	1,750.00	272.91
50000 · Prop 218 Expenses	0.00	333.33	-333.33
65022 · Property Taxes	95.03	8.33	86.70
64710 · Office Expense	421.12	541.67	-120.55
64715 · Office Supplies	925.87	583.33	342.54
65005 · Postage/FedEx/Box Rent	799.03	1,666.67	-867.64
65008 · Printing	126.39	1,250.00	-1,123.61
65010 · Professional & Contract Service			
65011 · Accountant/Auditor	0.00	1,500.00	-1,500.00
65015 · Bookkeeper	2,062.50	3,000.00	-937.50
60513 · Engineering	228.00	416.67	-188.67
65019 · Legal Fees	358.10	1,000.00	-641.90
Total 65010 · Professional & Contract Service	2,648.60	5,916.67	-3,268.07
65025 · Publications	0.00	10.42	-10.42
65080 · Safety	43.27	500.00	-456.73
66000 · Security Monitoring Expense	20.00	91.67	-71.67
60300 · Staff Appreciation	164.37	47.92	116.45
51082 · Testing & Lab Fees	505.00	666.67	-161.67
66010 · Telephone			
66011 · Answering Service	375.93	400.00	-24.07
66015 · Cell Phones/Satellite Phones	112.61	129.17	-16.56
66018 · Internet - Office Computers	189.56	158.33	31.23
66019 · Office Landline	194.80	241.67	-46.87
Total 66010 · Telephone	872.90	929.17	-56.27
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
November 2025**

Accrual Basis

	Nov 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
Total 66170 · Travel	0.00	600.01	-600.01
51023 · Uniforms-Mats-Towels Expense	346.40	291.67	54.73
66510 · Utilities			
51022 · Operations-Pump Power Electrica	7,154.38	7,833.33	-678.95
66511 · Electricity - Offices	177.37	366.67	-189.30
66515 · Gas	0.00	85.42	-85.42
66517 · Trash/Hauling	11.95	62.50	-50.55
Total 66510 · Utilities	7,343.70	8,347.92	-1,004.22
51012 · Hourly Wages-Operating	0.00	0.00	0.00
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	7,821.93	9,833.33	-2,011.40
Total 60010 · Wages - Administrative	7,821.93	9,833.33	-2,011.40
60020 · Wages - Operations			
60021 · Wages - Operations-Manual	6,930.66	8,750.00	-1,819.34
60022 · Wages - Operations-Other Staff	15,890.00	18,304.17	-2,414.17
Total 60020 · Wages - Operations	22,820.66	27,054.17	-4,233.51
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	2,335.36	3,083.33	-747.97
60102 · Payroll Tax Expense - State	55.28	100.00	-44.72
Total 60100 · Payroll Tax Expenses	2,390.64	3,183.33	-792.69
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	174.06	433.33	-259.27
60152 · Payroll Clock & Software	113.45	141.67	-28.22
60153 · ADP Retirement Plan Admin Fees	0.00	250.00	-250.00

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

Accrual Basis

	Nov 25	Budget	\$ Over Budget
Total 60150 · Payroll Processing Fees	287.51	825.00	-537.49
60160 · Employee Hiring Expenses			-41.67
60200 · Employee Benefits			
60201 · Dental Insurance	384.99	633.33	-248.34
60202 · Medical Insurance	6,604.32	10,750.00	-4,145.68
60203 · Vision Insurance	69.78	183.33	-113.55
60204 · Workers Comp Insurance	1,450.58	4,083.33	-2,632.75
60205 · Employee Medical Expenses	0.00	16.67	-16.67
60206 · CalPERS Social Security Admin	30.00		
60207 · ADP RS - Employer Match	473.42	591.67	-118.25
Total 60200 · Employee Benefits	9,013.09	16,258.33	-7,245.24
Total 60000 · Wages & Payroll Related Expense	42,333.83	57,195.83	-14,862.00
Total Expense	81,327.87	117,236.91	-35,909.04
Net Ordinary Income	30,185.56	9,973.80	20,211.76
Other Income/Expense			
Other Income			91.45
89200 · Special Dividends	91.45	0.00	91.45
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
Total 89100 · Grant Income - Non Operating	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
Total Other Income	91.45	0.00	91.45
Other Expense			
91000 · Other non-operating expenses	23.65		
Total Other Expense	23.65		

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

Accrual Basis

	Nov 25	Budget	\$ Over Budget
Net Other Income	67.80	0.00	67.80
Net Income	30,253.36	9,973.80	20,279.56