

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of September 30, 2025

Sep 30, 25

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 · Cash & Cash Equivalents**

10139 · Customer Assistance Fund (3225)	10,000.00
10001 · Revenue/Operating Fund (1961)	113,367.14
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	133,733.72
10003 · Capital Improvement SLA (326)	244,333.10
10004 · Distri Sys Emergency Res (383)	222,301.84
10005 · Capital Improvement Reser (895)	375,315.43
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)	118,758.36
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserv Mnthly Loan 1 (122)	73,283.63
10121 · USDA Reserve Qtrly Loan 2 (872)	85,568.03
10130 · USDA Replacement Fund (917)	970,114.27
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** 2,347,604.36

**Total Checking/Savings** 2,347,604.36

**Accounts Receivable**

12000 · A/C Receivable - Leases, etc. -1,833.12

**Total Accounts Receivable** -1,833.12

**Other Current Assets**

12014 · Prepaid Insurance	0.00
12001 · A/C Receivable - Water Services	142,922.13
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** 263,912.49

**Total Current Assets** 2,609,683.73

**Fixed Assets**

14400 · Hydrants 3,500.00

14018 · Construction in Progress

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	Sep 30, 25
14640 · Procurement- Well9/Bear Court	14,471.00
14660 · Procurement - Well 8	114,052.47
14600 · CalOES Generator Project	441,388.56
14650 · FPPUD/LOW Planning Project	999,712.76
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>3,341,768.23</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>	
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>45,630.32</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
14046 · North End Drive (2)	0.00

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	Sep 30, 25
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	
14132a · Brush Attachment	0.00

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	Sep 30, 25
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
14007p · Pipes & Valves	1,153.69

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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	
14300a · Vehicle Depreciation	-21,800.00

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	Sep 30, 25
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>7,057,663.73</b>
<b>Other Assets</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>9,667,347.46</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	25,326.91
<b>Total Accounts Payable</b>	<b>25,326.91</b>
<b>Credit Cards</b>	
20019 · California Bank & Tr (JA-8147)	2,048.39
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)	70.63
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105) closed	0.00

**Frazier Park Public Utility District  
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Accrual Basis

As of September 30, 2025

	Sep 30, 25
<b>Total Credit Cards</b>	2,385.95
<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	16,658.87
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>	33,407.80
<b>Total Current Liabilities</b>	61,120.66
<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	290,000.00
28042 · USDA Loan Dated 12/07/05 #04	720,000.00
28043 · USDA Loan Dated 05/19/11 #06	1,596,000.00
28040 · USDA Loans Payable - Other	0.00
<b>Total 28040 · USDA Loans Payable</b>	2,242,489.00
28046 · Current Maturities (interest)	363,511.00
<b>Total Long Term Liabilities</b>	2,624,235.65
<b>Total Liabilities</b>	2,685,356.31
<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	90,846.23
<b>Total Equity</b>	6,981,991.15
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,667,347.46</b>

**Frazier Park Public Utility District**

**Profit & Loss**

September 2025

Accrual Basis

	<u>Sep 25</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	105,622.08
40002 · Water Sales - Business	13,674.75
40010 · Late Fees	2,309.76
40011 · Re-Connection Fees	207.00
40012 · Credit Card Fees Income	1,833.00
40014 · Administrative Fee Income	1,750.70
42600 · Kern County	
42620 · Taxes KC Fund	3,185.98
42622 · Standby Assessment KC Fund	346.35
42623 · Delinquent Assessments KC	2,671.64
<b>Total 42600 · Kern County</b>	<u>6,203.97</u>
44012 · Interest Reserve Funds	843.63
45000 · Property Lease/Rental Income	2,111.15
<b>Total Income</b>	<u>134,556.04</u>
<b>Gross Profit</b>	134,556.04
<b>Expense</b>	
61010 · Bank Fees - (check for reimb)	40.00
65013 · Digital/Electronic/Computer Exp	
65014 · Web Site/Computer Services	728.87
<b>Total 65013 · Digital/Electronic/Computer Exp</b>	<u>728.87</u>
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,033.32
<b>Total 61012 · Director's Fees all</b>	<u>1,033.32</u>
51024 · Distribution System	
51025 · Maintenance	6,867.52
51026 · Tool Maintenance & Expense	344.69
51028 · Road/Leak Repair	12,495.63
<b>Total 51024 · Distribution System</b>	<u>19,707.84</u>
61015 · Dues	10,635.00
62080 · Field Support	152.12
51031 · Fuel	
51032 · Fuel - Gas	720.49
51033 · Fuel - Diesel	444.74
<b>Total 51031 · Fuel</b>	<u>1,165.23</u>
63700 · License, Fees, & Permits	158.00
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	5,127.01
52116 · Equipment Maintenance	732.72
52118 · Vehicle Maintenance	785.45
<b>Total 52110 · Maintenance &amp; Repairs</b>	<u>6,645.18</u>

**Frazier Park Public Utility District**

**Profit & Loss**

September 2025

Accrual Basis

	<u>Sep 25</u>
64100 · Meetings/Support Expenses	175.81
64110 · Merchant Credit Card Fees	2,261.03
64710 · Office Expense	563.23
64715 · Office Supplies	17.80
65005 · Postage/FedEx/Box Rent	797.82
65010 · Professional & Contract Service	
65015 · Bookkeeper	1,600.00
65019 · Legal Fees	516.44
<b>Total 65010 · Professional &amp; Contract Service</b>	<b>2,116.44</b>
65080 · Safety	135.33
51082 · Testing & Lab Fees	892.00
66010 · Telephone	
66011 · Answering Service	360.19
66015 · Cell Phones/Satellite Phones	112.28
66018 · Internet - Office Computers	189.79
66019 · Office Landline	193.58
<b>Total 66010 · Telephone</b>	<b>855.84</b>
51023 · Uniforms-Mats-Towels Expense	78.36
66510 · Utilities	
51022 · Operations-Pump Power Electrica	7,729.99
66511 · Electricity - Offices	473.19
66515 · Gas	23.62
<b>Total 66510 · Utilities</b>	<b>8,226.80</b>
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	11,629.36
<b>Total 60010 · Wages - Administrative</b>	<b>11,629.36</b>
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,930.66
60022 · Wages - Operations-Other Staff	16,604.93
<b>Total 60020 · Wages - Operations</b>	<b>23,535.59</b>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,682.20
60102 · Payroll Tax Expense - State	15.86
<b>Total 60100 · Payroll Tax Expenses</b>	<b>2,698.06</b>
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	169.64
60153 · ADP Retirement Plan Admin Fees	214.00
<b>Total 60150 · Payroll Processing Fees</b>	<b>383.64</b>
60200 · Employee Benefits	
60201 · Dental Insurance	569.91
60202 · Medical Insurance	10,223.12
60203 · Vision Insurance	162.82

Frazier Park Public Utility District

Profit & Loss

September 2025

Accrual Basis

	<u>Sep 25</u>
60204 · Workers Comp Insurance	2,072.72
60207 · ADP RS - Employer Match	<u>612.58</u>
Total 60200 · Employee Benefits	<u>13,641.15</u>
Total 60000 · Wages & Payroll Related Expense	<u>51,887.80</u>
Total Expense	<u>108,273.82</u>
Net Ordinary Income	26,282.22
Other Income/Expense	
Other Income	
89100 · Grant Income - Non Operating	
89109 · Customer Assistance Grant	<u>10,000.00</u>
Total 89100 · Grant Income - Non Operating	<u>10,000.00</u>
Total Other Income	<u>10,000.00</u>
Net Other Income	<u>10,000.00</u>
Net Income	<u><u>36,282.22</u></u>

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

Accrual Basis

	Sep 25	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	105,622.08	102,500.00	3,122.08
40002 · Water Sales - Business	13,674.75	10,666.70	3,008.05
40010 · Late Fees	2,309.76	2,037.50	272.26
40011 · Re-Connection Fees	207.00	154.17	52.83
40012 · Credit Card Fees Income	1,833.00	1,266.67	566.33
40013 · New Connection/Main Ext Fees	0.00	666.67	-666.67
40014 · Administrative Fee Income	1,750.70	875.00	875.70
40016 · Returned Check Fee	0.00	19.00	-19.00
42600 · Kern County			
42620 · Taxes KC Fund	3,185.98	5,583.33	-2,397.35
42622 · Standby Assessment KC Fund	346.35	516.67	-170.32
42623 · Delinquent Assessments KC	2,671.64	291.67	2,379.97
<b>Total 42600 · Kern County</b>	<b>6,203.97</b>	<b>6,391.67</b>	<b>-187.70</b>
43000 · CBT-CC Cash Back Savings	0.00	41.67	-41.67
44012 · Interest Reserve Funds	843.63	208.33	635.30
45000 · Property Lease/Rental Income	2,111.15	2,383.33	-272.18
<b>Total Income</b>	<b>134,556.04</b>	<b>127,210.71</b>	<b>7,345.33</b>
<b>Gross Profit</b>	<b>134,556.04</b>	<b>127,210.71</b>	<b>7,345.33</b>
<b>Expense</b>			
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	0.00	258.33	-258.33
65012 · Accounting Program Service	728.87	366.67	362.20
65014 · Web Site/Computer Services			
<b>Total 65013 · Digital/Electronic/Computer Exp</b>	<b>728.87</b>	<b>625.00</b>	<b>103.87</b>
61012 · Director's Fees all			
61014 · Directors' Fees - Meetings	1,033.32	1,916.67	-883.35
61013 · Directors Fees - ADHOCs	0.00	600.00	-600.00

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

Accrual Basis

	Sep 25	Budget	\$ Over Budget
<b>Total 61012 · Director's Fees all</b>	1,033.32	2,516.67	-1,483.35
<b>51024 · Distribution System</b>			
51025 · Maintenance	6,867.52	6,833.33	34.19
51026 · Tool Maintenance & Expense	344.69	258.33	86.36
51027 · Emergency Water Hauling	0.00	208.33	-208.33
51028 · Road/Leak Repair	12,495.63	6,666.67	5,828.96
51030 · Property Repair	0.00	166.67	-166.67
<b>Total 51024 · Distribution System</b>	19,707.84	14,133.33	5,574.51
<b>61015 · Dues</b>			
61016 · Election Kern County Fees	10,635.00	1,666.67	8,968.33
62020 · Education & Training	0.00	125.00	-125.00
51081 · Environmental Fees	0.00	375.00	-375.00
52021 · Equipment Rental	0.00	27.08	-27.08
62080 · Field Support	152.12	250.00	-250.00
51031 · Fuel		133.33	18.79
51032 · Fuel - Gas	720.49	700.00	20.49
51033 · Fuel - Diesel	444.74	600.00	-155.26
<b>Total 51031 · Fuel</b>	1,165.23	1,300.00	-134.77
<b>63560 · Insurance</b>			
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
<b>Total 63560 · Insurance</b>	0.00	3,833.33	-3,833.33
<b>63640 · Interest Expense</b>			
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
<b>Total 63640 · Interest Expense</b>	0.00	6,928.55	-6,928.55
<b>63700 · License, Fees, &amp; Permits</b>			
52110 · Maintenance & Repairs	158.00	2,000.00	-1,842.00
52111 · Building/Facility Maintenance	5,127.01	1,250.00	3,877.01

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

Accrual Basis

	Sep 25	Budget	\$ Over Budget
52114 · Computer Maintenance	0.00	83.33	-83.33
52116 · Equipment Maintenance	732.72	666.67	66.05
52118 · Vehicle Maintenance	785.45	375.00	410.45
52110 · Maintenance & Repairs - Other	0.00	0.00	0.00
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>6,645.18</b>	<b>2,375.00</b>	<b>4,270.18</b>
64100 · Meetings/Support Expenses	175.81	62.50	113.31
64110 · Merchant Credit Card Fees	2,261.03	1,750.00	511.03
50000 · Prop 218 Expenses	0.00	333.33	-333.33
65022 · Property Taxes	0.00	8.33	-8.33
64710 · Office Expense	563.23	541.67	21.56
64715 · Office Supplies	17.80	583.33	-565.53
65005 · Postage/FedEx/Box Rent	797.82	1,666.67	-868.85
65008 · Printing	0.00	1,250.00	-1,250.00
65010 · Professional & Contract Service			
65011 · Accountant/Auditor	0.00	1,500.00	-1,500.00
65015 · Bookkeeper	1,600.00	3,000.00	-1,400.00
60513 · Engineering	0.00	416.67	-416.67
65019 · Legal Fees	516.44	1,000.00	-483.56
<b>Total 65010 · Professional &amp; Contract Service</b>	<b>2,116.44</b>	<b>5,916.67</b>	<b>-3,800.23</b>
65025 · Publications	0.00	10.42	-10.42
65080 · Safety	135.33	500.00	-364.67
66000 · Security Monitoring Expense	0.00	91.67	-91.67
60300 · Staff Appreciation	0.00	47.92	-47.92
51082 · Testing & Lab Fees	892.00	666.67	225.33
66010 · Telephone			
66011 · Answering Service	360.19	400.00	-39.81
66015 · Cell Phones/Satellite Phones	112.28	129.17	-16.89
66018 · Internet - Office Computers	189.79	158.33	31.46
66019 · Office Landline	193.58	241.67	-48.09
<b>Total 66010 · Telephone</b>	<b>855.84</b>	<b>929.17</b>	<b>-73.33</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  
September 2025**

Accrual Basis

	Sep 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>	<b>0.00</b>	<b>600.01</b>	<b>-600.01</b>
51023 · Uniforms-Mats-Towels Expense	78.36	291.67	-213.31
66510 · Utilities			
51022 · Operations-Pump Power Electrica	7,729.99	7,833.33	-103.34
66511 · Electricity - Offices	473.19	366.67	106.52
66515 · Gas	23.62	85.42	-61.80
66517 · Trash/Hauling	0.00	62.50	-62.50
<b>Total 66510 · Utilities</b>	<b>8,226.80</b>	<b>8,347.92</b>	<b>-121.12</b>
51012 · Hourly Wages-Operating	0.00	0.00	0.00
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative	11,629.36	9,833.33	1,796.03
60012 · Wages - Admin-Other Staff			
<b>Total 60010 · Wages - Administrative</b>	<b>11,629.36</b>	<b>9,833.33</b>	<b>1,796.03</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	6,930.66	8,750.00	-1,819.34
60022 · Wages - Operations-Other Staff	16,604.93	18,304.17	-1,699.24
<b>Total 60020 · Wages - Operations</b>	<b>23,535.59</b>	<b>27,054.17</b>	<b>-3,518.58</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	2,682.20	3,083.33	-401.13
60102 · Payroll Tax Expense - State	15.86	100.00	-84.14
<b>Total 60100 · Payroll Tax Expenses</b>	<b>2,698.06</b>	<b>3,183.33</b>	<b>-485.27</b>
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	169.64	433.33	-263.69
60152 · Payroll Clock & Software	0.00	141.67	-141.67
60153 · ADP Retirement Plan Admin Fees	214.00	250.00	-36.00

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

Accrual Basis

	Sep 25	Budget	\$ Over Budget
Total 60150 · Payroll Processing Fees	383.64	825.00	-441.36
60160 · Employee Hiring Expenses			
60200 · Employee Benefits	0.00	41.67	-41.67
60201 · Dental Insurance	569.91	633.33	-63.42
60202 · Medical Insurance	10,223.12	10,750.00	-526.88
60203 · Vision Insurance	162.82	183.33	-20.51
60204 · Workers Comp Insurance	2,072.72	4,083.33	-2,010.61
60205 · Employee Medical Expenses	0.00	16.67	-16.67
60207 · ADP RS - Employer Match	612.58	591.67	20.91
Total 60200 · Employee Benefits	13,641.15	16,258.33	-2,617.18
Total 60000 · Wages & Payroll Related Expense	51,887.80	57,195.83	-5,308.03
Total Expense	108,273.82	117,236.91	-8,963.09
Net Ordinary Income	26,282.22	9,973.80	16,308.42
Other Income/Expense			
Other Income	0.00	0.00	0.00
89200 · Special Dividends			
89100 · Grant Income - Non Operating			
89109 · Customer Assistance Grant	10,000.00	0.00	0.00
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	10,000.00	0.00	10,000.00
89300 · Gain on Sale of Asset	0.00	0.00	0.00
89400 · Misc Receipts	0.00	0.00	0.00
Total Other Income	10,000.00	0.00	10,000.00
Net Other Income	10,000.00	0.00	10,000.00
Net Income	36,282.22	9,973.80	26,308.42