

Frazier Park Public Utility District

Balance Sheet

Accrual Basis

As of August 31, 2026

Aug 31, 26

ASSETS

Current Assets

Checking/Savings

10000 · Cash & Cash Equivalents

10140 · Rev/Op Fund (1138)	102,156.27
10139 · Customer Assistance Fund (3225)	2,521.43
10001 · Revenue/Operating Fund (1961)	3,354.87
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	168,733.72
10003 · Capital Improvement SLA (326)	244,936.31
10004 · Distri Sys Emergency Res (383)	304,572.12
10005 · Capital Improvement Reser (895)	274,522.93
10025 · FPPUD/LOW Construction Fd(3826)	0.00
10026 · FPPUD/LOW Planning Fund (816)	625.42
10030 · Meter/Well Supply Proj (7644)	0.00
10035 · Well 8 & Pipeline Proj (7651)	0.00
10100 · USDA Payment Fund (042)	105,936.30
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserv Mnthly Loan 1 (122)	73,384.59
10121 · USDA Reserve Qtrly Loan 2 (872)	85,664.08
10130 · USDA Replacement Fund (917)	960,488.97
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

2,327,597.01

Total Checking/Savings

2,327,597.01

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	151,552.23
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	770.56
12100 · Inventory Asset	0.00
12999 · Bad Debt Loss	-750.49
13000 · Inventory	92,551.24

Total Other Current Assets

245,923.58

Total Current Assets

2,576,088.83

Fixed Assets

14400 · Hydrants

3,500.00

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14018 · Construction in Progress	
14651 · FPPUD/LOW Construction Project	354.50
14630 · Parcel B Project	44,023.90
14640 · Procurement- Well9/Bear Court	138,911.70
14660 · Procurement - Well 8	206,605.31
14600 · CalOES Generator Project	441,388.56
14650 · FPPUD/LOW Planning Project	1,175,676.33
14670 · Meter/Well5/7Rpl Project	1,758,195.44
14680 · Pipeline Location/Repl Project	2,591.00
14018 · Construction in Progress - Other	0.00
Total 14018 · Construction in Progress	3,767,746.74
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

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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	16,475.21
14213 · Canon Scanner DR-M260	0.00
14211 · Dell Computers	0.00
14214 · Digital Camera	0.00
14212 · Lorex Security Cameras	0.00
14210 · Safe SN#939949	0.00
14200 · Office Equipment/Furniture - Other	7,081.54
Total 14200 · Office Equipment/Furniture	23,556.75
14500 · Other Property/Tools	
14141 · Subsurface LD7 Water Leak Det	1,756.18
14140 · Drone Equipment	3,091.73
14101 · Radiodetection Locator	8,974.10
14500 · Other Property/Tools - Other	0.00
Total 14500 · Other Property/Tools	13,822.01
14100 · Plant Equipment	
14138 · 75g Transfer Tank/Fuel Pump(JA)	1,461.35
14137 · Allis Chalmer Dozer 1941 (195)	0.00
14136 · Backhoe 580C - scrap	0.00
14135 · JD Backhoe Loader 9/2022	125,682.61
14033 · Generator	8,120.61
14123 · Lincoln Welder	0.00
14121 · F Trailer - scrap	0.00
14129 · Catterpillar #305E2 Excavator	78,256.96
14120 · Bonander 2021PJ252 Trailer	12,848.24
14052 · Chemical Injection Pump	1,628.10
14053 · Pulsa Feeder Pump	1,131.04
14054 · 4" Honda Trash Pump GX340 555	3,040.88
14155 · 4" Honda Trash Pump	3,532.82
14111 · Sonic Water Level Meter	1,001.99
14125 · Backhoe John Deere 310G	34,500.00
14127 · Bucket Loader John Deere 210K	85,102.37

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	Aug 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

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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

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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	7,083,885.45
Other Assets	0.00
TOTAL ASSETS	9,659,974.28
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	34,706.12
Total Accounts Payable	34,706.12
Credit Cards	
20021 · California Bank & Tr (JA-1165)	4,500.07
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)	185.74

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20016 · CB&T (JA-4502) Cancelled	0.00
20017 · FP Ace Hdw #5801 store acct	0.00
20020 · Voyager US Bank (6289)	204.72
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105) closed	0.00
Total Credit Cards	4,835.97
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	14,080.90
21012 · Wages Payable	9,929.40
21013 · Covid Pandemic Funding	0.00
21014 · Payroll Taxes Payable	895.53
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	196.00
Total Other Current Liabilities	36,235.83
Total Current Liabilities	75,777.92
Long Term Liabilities	
21010 · USDA Loans Interest Payable	18,235.65
28040 · USDA Loans Payable	
28044 · Accountant Adjustment	-363,511.00
28041 · USDA Loan Dated 12/07/05 #03	280,000.00
28042 · USDA Loan Dated 12/07/05 #04	700,000.00
28043 · USDA Loan Dated 05/19/11 #06	1,552,000.00
28040 · USDA Loans Payable - Other	0.00
Total 28040 · USDA Loans Payable	2,168,489.00
28046 · Current Maturities (interest)	363,511.00
Total Long Term Liabilities	2,550,235.65
Total Liabilities	2,626,013.57
Equity	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	231,959.03
31001 · Suspense-t/b Recategorized	-13,634.64
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	3,967,099.06
Net Income	113,871.03
Total Equity	7,033,960.71
TOTAL LIABILITIES & EQUITY	9,659,974.28

Frazier Park Public Utility District Profit & Loss

Accrual Basis

August 2026

	Aug 26
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	122,940.61
40002 · Water Sales - Business	14,685.24
40010 · Late Fees	2,881.06
40011 · Re-Connection Fees	207.00
40012 · Credit Card Fees Income	1,596.00
40014 · Administrative Fee Income	1,205.40
44012 · Interest Reserve Funds	546.73
45000 · Property Lease/Rental Income	2,480.48
Total Income	146,542.52
Gross Profit	146,542.52
Expense	
61010 · Bank Fees - (check for reimb)	151.50
65013 · Digital/Electronic/Computer Exp	
65014 · Web Site/Computer Services	582.44
Total 65013 · Digital/Electronic/Computer Exp	582.44
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	633.32
61013 · Directors Fees - ADHOCs	66.66
Total 61012 · Director's Fees all	699.98
51024 · Distribution System	
51025 · Maintenance	2,661.44
51026 · Tool Maintenance & Expense	534.34
51028 · Road/Leak Repair	13,630.00
Total 51024 · Distribution System	16,825.78
61015 · Dues	1,042.00
62080 · Field Support	82.10
51031 · Fuel	
51032 · Fuel - Gas	854.50
51033 · Fuel - Diesel	602.59
Total 51031 · Fuel	1,457.09
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	1,921.06
52116 · Equipment Maintenance	119.73
52118 · Vehicle Maintenance	1,812.98
Total 52110 · Maintenance & Repairs	3,853.77
64100 · Meetings/Support Expenses	64.99
64110 · Merchant Credit Card Fees	2,290.99
64710 · Office Expense	768.41
64715 · Office Supplies	428.63
65005 · Postage/FedEx/Box Rent	840.65
65010 · Professional & Contract Service	

Frazier Park Public Utility District Profit & Loss

August 2026

Accrual Basis

	<u>Aug 26</u>
65015 · Bookkeeper	1,650.00
Total 65010 · Professional & Contract Service	1,650.00
65080 · Safety	133.03
51082 · Testing & Lab Fees	1,455.00
66010 · Telephone	
66011 · Answering Service	361.67
66015 · Cell Phones/Satellite Phones	248.91
66018 · Internet - Office Computers	55.62
66019 · Office Landline	196.32
Total 66010 · Telephone	862.52
66510 · Utilities	
51022 · Operations-Pump Power Electrica	8,077.68
66511 · Electricity - Offices	600.74
Total 66510 · Utilities	8,678.42
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	8,642.42
Total 60010 · Wages - Administrative	8,642.42
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,930.66
60022 · Wages - Operations-Other Staff	13,446.02
Total 60020 · Wages - Operations	20,376.68
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,212.88
60102 · Payroll Tax Expense - State	6.99
Total 60100 · Payroll Tax Expenses	2,219.87
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	348.12
60152 · Payroll Clock & Software	112.13
Total 60150 · Payroll Processing Fees	460.25
60200 · Employee Benefits	
60201 · Dental Insurance	581.70
60202 · Medical Insurance	11,245.42
60203 · Vision Insurance	116.30
60204 · Workers Comp Insurance	2,356.59
60207 · ADP RS - Employer Match	392.41
Total 60200 · Employee Benefits	14,692.42
Total 60000 · Wages & Payroll Related Expense	46,391.64
66599 · Transaction t/b Recategorized	1,162.21

Frazier Park Public Utility District
Profit & Loss

Accrual Basis

August 2026

	Aug 26
Total Expense	89,421.15
Net Ordinary Income	57,121.37
Net Income	57,121.37

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

Accrual Basis

	Aug 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	122,940.61	102,916.67	20,023.94
40002 · Water Sales - Business	14,685.24	10,666.67	4,018.57
40010 · Late Fees	2,881.06	2,041.67	839.39
40011 · Re-Connection Fees	207.00	156.25	50.75
40012 · Credit Card Fees Income	1,596.00	1,275.00	321.00
40013 · New Connection/Main Ext Fees	0.00	33.33	-33.33
40014 · Administrative Fee Income	1,205.40	875.00	330.40
40016 · Returned Check Fee	0.00	19.00	-19.00
42600 · Kern County			
42620 · Taxes KC Fund	0.00	5,750.00	-5,750.00
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	6,558.34	-6,558.34
43000 · CBT-CC Cash Back Savings	0.00	41.67	-41.67
44012 · Interest Reserve Funds	546.73	208.33	338.40
45000 · Property Lease/Rental Income	2,480.48	2,450.00	30.48
Total Income	146,542.52	127,241.93	19,300.59
Gross Profit	146,542.52	127,241.93	19,300.59
Expense			
61005 · Advertising	0.00	91.67	-91.67
61010 · Bank Fees - (check for reimb)	151.50	50.00	101.50
64720 · Covid - PPE, etc.	0.00	12.50	-12.50
65013 · Digital/Electronic/Computer Exp			
65012 · Accounting Program Service	0.00	275.00	-275.00
65014 · Web Site/Computer Services	582.44	383.33	199.11
Total 65013 · Digital/Electronic/Computer Exp	582.44	658.33	-75.89
61012 · Director's Fees all			
61014 · Directors' Fees - Meetings	633.32	1,916.67	-1,283.35
61013 · Directors Fees - ADHOCs	66.66	566.67	-500.01

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

Accrual Basis

	Aug 26	Budget	\$ Over Budget
Total 61012 · Director's Fees all	699.98	2,483.34	-1,783.36
51024 · Distribution System			
51025 · Maintenance	2,661.44	7,333.33	-4,671.89
51026 · Tool Maintenance & Expense	534.34	275.00	259.34
51027 · Emergency Water Hauling	0.00	208.33	-208.33
51028 · Road/Leak Repair	13,630.00	7,500.00	6,130.00
51030 · Property Repair	0.00	166.67	-166.67
Total 51024 · Distribution System	16,825.78	15,483.33	1,342.45
61015 · Dues	1,042.00	1,916.67	-874.67
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	82.10	141.67	-59.57
51031 · Fuel			
51032 · Fuel - Gas	854.50	716.67	137.83
51033 · Fuel - Diesel	602.59	608.33	-5.74
Total 51031 · Fuel	1,457.09	1,325.00	132.09
63560 · Insurance			
63561 · Property Insurance	0.00	1,333.33	-1,333.33
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	3,958.33	-3,958.33
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	0.00	945.31	-945.31
63642 · Interest Exp - USDA 12/07/05-04	0.00	2,417.19	-2,417.19
63643 · Interest Exp - USDA 05/19/11-06	0.00	3,345.78	-3,345.78
Total 63640 · Interest Expense	0.00	6,708.28	-6,708.28
63700 · License, Fees, & Permits			
52110 · Maintenance & Repairs		2,166.67	-2,166.67
52111 · Building/Facility Maintenance	1,921.06	1,666.67	254.39

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

Accrual Basis

	Aug 26	Budget	\$ Over Budget
52114 · Computer Maintenance	0.00	83.33	-83.33
52116 · Equipment Maintenance	119.73	666.67	-546.94
52118 · Vehicle Maintenance	1,812.98	458.33	1,354.65
Total 52110 · Maintenance & Repairs	3,853.77	2,875.00	978.77
64100 · Meetings/Support Expenses	64.99	66.67	-1.68
64110 · Merchant Credit Card Fees	2,290.99	1,750.00	540.99
50000 · Prop 218 Expenses	0.00	0.00	0.00
65022 · Property Taxes	0.00	8.33	-8.33
64710 · Office Expense	768.41	583.33	185.08
64715 · Office Supplies	428.63	500.00	-71.37
65005 · Postage/FedEx/Box Rent	840.65	1,416.67	-576.02
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	1,650.00	3,500.00	-1,850.00
60513 · Engineering	0.00	416.67	-416.67
65019 · Legal Fees	0.00	833.33	-833.33
Total 65010 · Professional & Contract Service	1,650.00	6,416.67	-4,766.67
65025 · Publications	0.00	0.00	0.00
65080 · Safety	133.03	500.00	-366.97
66000 · Security Monitoring Expense	0.00	100.00	-100.00
60300 · Staff Appreciation	0.00	52.08	-52.08
51082 · Testing & Lab Fees	1,455.00	750.00	705.00
66010 · Telephone			
66011 · Answering Service	361.67	425.00	-63.33
66015 · Cell Phones/Satellite Phones	248.91	133.33	115.58
66018 · Internet - Office Computers	55.62	166.67	-111.05
66019 · Office Landline	196.32	262.50	-66.18
Total 66010 · Telephone	862.52	987.50	-124.98
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

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

August 2026

Accrual Basis

	Aug 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	0.00	304.17	-304.17
66510 · Utilities			
51022 · Operations-Pump Power Electrica	8,077.68	8,000.00	77.68
66511 · Electricity - Offices	600.74	383.33	217.41
66515 · Gas	0.00	87.50	-87.50
66517 · Trash/Hauling	0.00	66.67	-66.67
Total 66510 · Utilities	8,678.42	8,537.50	140.92
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	8,642.42	10,666.67	-2,024.25
Total 60010 · Wages - Administrative	8,642.42	10,666.67	-2,024.25
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	6,930.66	9,000.00	-2,069.34
60022 · Wages - Operations-Other Staff	13,446.02	18,666.67	-5,220.65
Total 60020 · Wages - Operations	20,376.68	27,666.67	-7,289.99
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	2,212.88	3,375.00	-1,162.12
60102 · Payroll Tax Expense - State	6.99	100.00	-93.01
Total 60100 · Payroll Tax Expenses	2,219.87	3,475.00	-1,255.13
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	348.12	441.67	-93.55
60152 · Payroll Clock & Software	112.13	145.83	-33.70
60153 · ADP Retirement Plan Admin Fees	0.00	258.33	-258.33
Total 60150 · Payroll Processing Fees	460.25	845.83	-385.58
60160 · Employee Hiring Expenses	0.00	41.67	-41.67

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

Accrual Basis

	Aug 26	Budget	\$ Over Budget
60200 · Employee Benefits			
60201 · Dental Insurance	581.70	650.00	-68.30
60202 · Medical Insurance	11,245.42	10,916.67	328.75
60203 · Vision Insurance	116.30	191.67	-75.37
60204 · Workers Comp Insurance	2,356.59	4,250.00	-1,893.41
60205 · Employee Medical Expenses	0.00	16.67	-16.67
60207 · ADP RS - Employer Match	392.41	675.00	-282.59
Total 60200 · Employee Benefits	14,692.42	16,700.01	-2,007.59
Total 60000 · Wages & Payroll Related Expense	46,391.64	59,395.85	-13,004.21
66599 · Transaction t/b Recategorized	1,162.21		
Total Expense	89,421.15	120,937.49	-31,516.34
Net Ordinary Income	57,121.37	6,304.44	50,816.93
Net Income	57,121.37	6,304.44	50,816.93