

Frazier Park Public Utility District

Balance Sheet

Accrual Basis

As of June 30, 2026

Jun 30, 26

ASSETS

Current Assets

Checking/Savings

10000 · Cash & Cash Equivalents

10140 · Rev/Op Fund (1138)	0.00
10139 · Customer Assistance Fund (3225)	2,495.43
10001 · Revenue/Operating Fund (1961)	92,976.22
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	158,733.72
10003 · Capital Improvement SLA (326)	244,832.32
10004 · Distri Sys Emergency Res (383)	303,500.62
10005 · Capital Improvement Reser (895)	269,522.93
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	625.42
10030 · Meter/Well Supply Proj (7644)	45.45
10035 · Well 8 & Pipeline Proj (7651)	0.00
10100 · USDA Payment Fund (042)	78,965.04
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserv Mnthly Loan 1 (122)	73,365.89
10121 · USDA Reserve Qtrly Loan 2 (872)	85,664.08
10130 · USDA Replacement Fund (917)	962,205.49
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

2,273,632.65

Total Checking/Savings

2,273,632.65

Accounts Receivable

12000 · A/C Receivable - Leases, etc.

2,568.24

Total Accounts Receivable

2,568.24

Other Current Assets

12014 · Prepaid Insurance	13,009.33
12001 · A/C Receivable - Water Services	141,802.39
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

249,183.07

Total Current Assets

2,525,383.96

Fixed Assets

14400 · Hydrants

3,500.00

Frazier Park Public Utility District

Balance Sheet

As of June 30, 2026

Accrual Basis

	Jun 30, 26
14018 · Construction in Progress	
14630 · Parcel B Project	29,014.75
14640 · Procurement- Well9/Bear Court	138,911.70
14660 · Procurement - Well 8	193,502.32
14600 · CalOES Generator Project	441,388.56
14650 · FPPUD/LOW Planning Project	1,147,863.13
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	3,711,466.90
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
14063 · Main FPPUD 4024 Park Dr	0.00

Frazier Park Public Utility District

Balance Sheet

Accrual Basis

As of June 30, 2026

	Jun 30, 26
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 · Palsa 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

Frazier Park Public Utility District

Balance Sheet

Accrual Basis

As of June 30, 2026

	Jun 30, 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
14007b · Booster	17,105.36

Frazier Park Public Utility District

Balance Sheet

Accrual Basis

As of June 30, 2026

	Jun 30, 26
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
14016 · Transmission & Distribution - Other	6,304,380.10

Frazier Park Public Utility District

Balance Sheet

Accrual Basis

As of June 30, 2026

	Jun 30, 26
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	7,027,605.61
Other Assets	0.00
TOTAL ASSETS	9,552,989.57
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	30,197.23
Total Accounts Payable	30,197.23
Credit Cards	
20021 · California Bank & Tr (JA-1165)	1,949.57
20019 · CBT clsd/rpld (JA-8147)	113.00
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)	421.49
20016 · CB&T (JA-4502) Cancelled	0.00
20017 · FP Ace Hdw #5801 store acct	0.00

Frazier Park Public Utility District

Balance Sheet

Accrual Basis

As of June 30, 2026

	Jun 30, 26
20020 · Voyager US Bank (6289)	296.49
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105) closed	0.00
Total Credit Cards	2,725.99
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	13,912.67
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	36,067.60
Total Current Liabilities	68,990.82
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	2,619,226.47
Equity	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	232,228.46
31001 · Suspense-t/b Recategorized	-1,342.82
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	3,560,682.62
Net Income	407,528.61
Total Equity	6,933,763.10
TOTAL LIABILITIES & EQUITY	9,552,989.57

Frazier Park Public Utility District

Profit & Loss

Accrual Basis

June 2026

	Jun 26
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	101,509.65
40002 · Water Sales - Business	13,324.05
40010 · Late Fees	2,112.46
40011 · Re-Connection Fees	793.50
40012 · Credit Card Fees Income	1,866.00
40014 · Administrative Fee Income	1,805.70
40016 · Returned Check Fee	38.00
42600 · Kern County	
42620 · Taxes KC Fund	1,366.21
42622 · Standby Assessment KC Fund	265.62
Total 42600 · Kern County	1,631.83
44012 · Interest Reserve Funds	596.75
45000 · Property Lease/Rental Income	2,480.48
Total Income	126,158.42
Gross Profit	126,158.42
Expense	
61010 · Bank Fees - (check for reimb)	65.00
65013 · Digital/Electronic/Computer Exp	
65012 · Accounting Program Service	2,580.00
65014 · Web Site/Computer Services	1,002.74
Total 65013 · Digital/Electronic/Computer Exp	3,582.74
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,233.34
61013 · Directors Fees - ADHOCs	366.66
Total 61012 · Director's Fees all	1,600.00
51024 · Distribution System	
51025 · Maintenance	2,573.41
51026 · Tool Maintenance & Expense	598.65
Total 51024 · Distribution System	3,172.06
62020 · Education & Training	450.00
62080 · Field Support	680.71
51031 · Fuel	
51032 · Fuel - Gas	1,237.03
51033 · Fuel - Diesel	172.97
Total 51031 · Fuel	1,410.00
63700 · License, Fees, & Permits	187.00
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	250.00
52116 · Equipment Maintenance	187.81
52118 · Vehicle Maintenance	87.22

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

Accrual Basis

June 2026

	<u>Jun 26</u>
Total 52110 · Maintenance & Repairs	525.03
64100 · Meetings/Support Expenses	64.99
64110 · Merchant Credit Card Fees	2,015.91
64710 · Office Expense	427.46
64715 · Office Supplies	253.86
65005 · Postage/FedEx/Box Rent	1,650.69
65010 · Professional & Contract Service	
65015 · Bookkeeper	1,725.00
Total 65010 · Professional & Contract Service	1,725.00
65080 · Safety	145.67
51082 · Testing & Lab Fees	1,613.00
66010 · Telephone	
66011 · Answering Service	377.41
66015 · Cell Phones/Satellite Phones	62.66
66018 · Internet - Office Computers	121.34
66019 · Office Landline	195.01
Total 66010 · Telephone	756.42
66170 · Travel	
66172 · Travel - Mileage	69.60
Total 66170 · Travel	69.60
51023 · Uniforms-Mats-Towels Expense	234.49
66510 · Utilities	
51022 · Operations-Pump Power Electrica	6,501.01
66511 · Electricity - Offices	317.38
66515 · Gas	69.50
Total 66510 · Utilities	6,887.89
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	8,694.99
Total 60010 · Wages - Administrative	8,694.99
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	13,977.66
60022 · Wages - Operations-Other Staff	19,637.73
Total 60020 · Wages - Operations	33,615.39
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	3,227.86
60102 · Payroll Tax Expense - State	8.51
Total 60100 · Payroll Tax Expenses	3,236.37
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	658.64
60153 · ADP Retirement Plan Admin Fees	214.00

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

Accrual Basis

June 2026

	<u>Jun 26</u>
Total 60150 · Payroll Processing Fees	872.64
60200 · Employee Benefits	
60204 · Workers Comp Insurance	3,976.31
60207 · ADP RS - Employer Match	<u>438.81</u>
Total 60200 · Employee Benefits	<u>4,415.12</u>
Total 60000 · Wages & Payroll Related Expense	<u>50,834.51</u>
Total Expense	<u>78,352.03</u>
Net Ordinary Income	<u>47,806.39</u>
Net Income	<u><u>47,806.39</u></u>

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

Accrual Basis

June 2026

	Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	101,509.65	102,500.00	-990.35
40002 · Water Sales - Business	13,324.05	10,666.70	2,657.35
40010 · Late Fees	2,112.46	2,037.50	74.96
40011 · Re-Connection Fees	793.50	154.17	639.33
40012 · Credit Card Fees Income	1,866.00	1,266.67	599.33
40013 · New Connection/Main Ext Fees	0.00	666.67	-666.67
40014 · Administrative Fee Income	1,805.70	875.00	930.70
40016 · Returned Check Fee	38.00	19.00	19.00
42600 · Kern County			
42620 · Taxes KC Fund	1,366.21	5,583.33	-4,217.12
42622 · Standby Assessment KC Fund	265.62	516.67	-251.05
42623 · Delinquent Assessments KC	0.00	291.67	-291.67
Total 42600 · Kern County	1,631.83	6,391.67	-4,759.84
43000 · CBT-CC Cash Back Savings	0.00	41.67	-41.67
44012 · Interest Reserve Funds	596.75	208.33	388.42
45000 · Property Lease/Rental Income	2,480.48	2,383.33	97.15
Total Income	126,158.42	127,210.71	-1,052.29
Gross Profit	126,158.42	127,210.71	-1,052.29
Expense			
61005 · Advertising	0.00	91.67	-91.67
61010 · Bank Fees - (check for reimb)	65.00	50.00	15.00
64720 · Covid - PPE, etc.	0.00	12.50	-12.50
65013 · Digital/Electronic/Computer Exp			
65012 · Accounting Program Service	2,580.00	258.33	2,321.67
65014 · Web Site/Computer Services	1,002.74	366.67	636.07
Total 65013 · Digital/Electronic/Computer Exp	3,582.74	625.00	2,957.74
61012 · Director's Fees all			
61014 · Directors' Fees - Meetings	1,233.34	1,916.67	-683.33
61013 · Directors Fees - ADHOCs	366.66	600.00	-233.34
Total 61012 · Director's Fees all	1,600.00	2,516.67	-916.67
51024 · Distribution System			
51025 · Maintenance	2,573.41	6,833.33	-4,259.92
51026 · Tool Maintenance & Expense	598.65	258.33	340.32

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

June 2026

Accrual Basis

	Jun 26	Budget	\$ Over Budget
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	3,172.06	14,133.33	-10,961.27
61015 · Dues	0.00	1,666.67	-1,666.67
61016 · Election Kern County Fees	0.00	125.00	-125.00
62020 · Education & Training	450.00	375.00	75.00
51081 · Environmental Fees	0.00	27.08	-27.08
52021 · Equipment Rental	0.00	250.00	-250.00
62080 · Field Support	680.71	133.33	547.38
51031 · Fuel			
51032 · Fuel - Gas	1,237.03	700.00	537.03
51033 · Fuel - Diesel	172.97	600.00	-427.03
Total 51031 · Fuel	1,410.00	1,300.00	110.00
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	187.00	2,000.00	-1,813.00
52111 · Building/Facility Maintenance	250.00	1,250.00	-1,000.00
52114 · Computer Maintenance	0.00	83.33	-83.33
52116 · Equipment Maintenance	187.81	666.67	-478.86
52118 · Vehicle Maintenance	87.22	375.00	-287.78
Total 52110 · Maintenance & Repairs	525.03	2,375.00	-1,849.97
64100 · Meetings/Support Expenses	64.99	62.50	2.49
64110 · Merchant Credit Card Fees	2,015.91	1,750.00	265.91
50000 · Prop 218 Expenses	0.00	333.33	-333.33
65022 · Property Taxes	0.00	8.33	-8.33

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

June 2026

Accrual Basis

	Jun 26	Budget	\$ Over Budget
64710 · Office Expense	427.46	541.67	-114.21
64715 · Office Supplies	253.86	583.33	-329.47
65005 · Postage/FedEx/Box Rent	1,650.69	1,666.67	-15.98
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	1,725.00	3,000.00	-1,275.00
60513 · Engineering	0.00	416.67	-416.67
65019 · Legal Fees	0.00	1,000.00	-1,000.00
Total 65010 · Professional & Contract Service	1,725.00	5,916.67	-4,191.67
65025 · Publications			
65080 · Safety	0.00	10.42	-10.42
66000 · Security Monitoring Expense	145.67	500.00	-354.33
60300 · Staff Appreciation	0.00	91.67	-91.67
51082 · Testing & Lab Fees	0.00	47.92	-47.92
66010 · Telephone	1,613.00	666.67	946.33
66011 · Answering Service	377.41	400.00	-22.59
66015 · Cell Phones/Satellite Phones	62.66	129.17	-66.51
66018 · Internet - Office Computers	121.34	158.33	-36.99
66019 · Office Landline	195.01	241.67	-46.66
Total 66010 · Telephone	756.42	929.17	-172.75
66170 · Travel			
66174 · Travel - Airlines	0.00	200.00	-200.00
66175 · Travel - Car Rental	0.00	91.67	-91.67
66171 · Travel - Lodging	0.00	166.67	-166.67
66173 · Travel - Meals	0.00	83.33	-83.33
66172 · Travel - Mileage	69.60	41.67	27.93
66176 · Travel - Parking	0.00	16.67	-16.67
Total 66170 · Travel	69.60	600.01	-530.41
51023 · Uniforms-Mats-Towels Expense	234.49	291.67	-57.18
66510 · Utilities			
51022 · Operations-Pump Power Electrica	6,501.01	7,833.33	-1,332.32
66511 · Electricity - Offices	317.38	366.67	-49.29
66515 · Gas	69.50	85.42	-15.92
66517 · Trash/Hauling	0.00	62.50	-62.50
Total 66510 · Utilities	6,887.89	8,347.92	-1,460.03

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

June 2026

Accrual Basis

	Jun 26	Budget	\$ Over Budget
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative	8,694.99	9,833.33	-1,138.34
60012 · Wages - Admin-Other Staff			
Total 60010 · Wages - Administrative	8,694.99	9,833.33	-1,138.34
60020 · Wages - Operations			
60021 · Wages - Operations-Manual	13,977.66	8,750.00	5,227.66
60022 · Wages - Operations-Other Staff	19,637.73	18,304.17	1,333.56
Total 60020 · Wages - Operations	33,615.39	27,054.17	6,561.22
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	3,227.86	3,083.33	144.53
60102 · Payroll Tax Expense - State	8.51	100.00	-91.49
Total 60100 · Payroll Tax Expenses	3,236.37	3,183.33	53.04
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	658.64	433.33	225.31
60152 · Payroll Clock & Software	0.00	141.67	-141.67
60153 · ADP Retirement Plan Admin Fees	214.00	250.00	-36.00
Total 60150 · Payroll Processing Fees	872.64	825.00	47.64
60160 · Employee Hiring Expenses			
60200 · Employee Benefits	0.00	41.67	-41.67
60201 · Dental Insurance	0.00	633.33	-633.33
60202 · Medical Insurance	0.00	10,750.00	-10,750.00
60203 · Vision Insurance	0.00	183.33	-183.33
60204 · Workers Comp Insurance	3,976.31	4,083.33	-107.02
60205 · Employee Medical Expenses	0.00	16.67	-16.67
60207 · ADP RS - Employer Match	438.81	591.67	-152.86
Total 60200 · Employee Benefits	4,415.12	16,258.33	-11,843.21
Total 60000 · Wages & Payroll Related Expense	50,834.51	57,195.83	-6,361.32
Total Expense	78,352.03	117,236.91	-38,884.88
Net Ordinary Income	47,806.39	9,973.80	37,832.59
Net Income	47,806.39	9,973.80	37,832.59