

Frazier Park Public Utility District

Balance Sheet

As of July 31, 2026

Accrual Basis

Jul 31, 26

ASSETS

Current Assets

Checking/Savings

10000 · Cash & Cash Equivalents

10140 · Rev/Op Fund (1138)	32,646.14
10139 · Customer Assistance Fund (3225)	2,521.43
10001 · Revenue/Operating Fund (1961)	88,057.68
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	113,733.72
10003 · Capital Improvement SLA (326)	244,884.31
10004 · Distri Sys Emergency Res (383)	304,494.53
10005 · Capital Improvement Reser (895)	272,022.93
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)	92,450.67
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserv Mnthly Loan 1 (122)	73,375.24
10121 · USDA Reserve Qtrly Loan 2 (872)	85,664.08
10130 · USDA Replacement Fund (917)	960,081.18
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

2,271,257.33

Total Checking/Savings

2,271,257.33

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	162,048.83
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

256,420.18

Total Current Assets

2,530,245.75

Fixed Assets

14400 · Hydrants

3,500.00

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Accrual Basis

	Jul 31, 26
14018 · Construction in Progress	
14630 · Parcel B Project	31,037.27
14640 · Procurement- Well9/Bear Court	138,911.70
14660 · Procurement - Well 8	195,668.32
14600 · CalOES Generator Project	441,388.56
14650 · FPPUD/LOW Planning Project	1,166,848.13
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	3,734,640.42
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

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	Jul 31, 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	16,475.21
14215 · American Busn Security System	0.00
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	1,756.18
14141 · Subsurface LD7 Water Leak Det	3,091.73
14140 · Drone Equipment	8,974.10
14101 · Radiodetection Locator	0.00
14500 · Other Property/Tools - Other	0.00
Total 14500 · Other Property/Tools	13,822.01
14100 · Plant Equipment	1,461.35
14138 · 75g Transfer Tank/Fuel Pump(JA)	0.00
14137 · Allis Chalmer Dozer 1941 (195)	0.00
14136 · Backhoe 580C - scrap	125,682.61
14135 · JD Backhoe Loader 9/2022	8,120.61
14033 · Generator	0.00
14123 · Lincoln Welder	0.00
14121 · F Trailer - scrap	78,256.96
14129 · Catterpillar #305E2 Excavator	12,848.24
14120 · Bonander 2021PJ252 Trailer	1,628.10
14052 · Chemical Injection Pump	1,131.04
14053 · Pulsa Feeder Pump	3,040.88
14054 · 4" Honda Trash Pump GX340 555	3,532.82
14155 · 4" Honda Trash Pump	1,001.99
14111 · Sonic Water Level Meter	34,500.00
14125 · Backhoe John Deere 310G	85,102.37
14127 · Bucket Loader John Deere 210K	9,366.26
14128 · Dirt Sifter	0.00

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	Jul 31, 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

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	Jul 31, 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

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	Jul 31, 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	7,050,779.13
Other Assets	0.00
TOTAL ASSETS	9,581,024.88
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	10,764.27
Total Accounts Payable	10,764.27
Credit Cards	
20021 · California Bank & Tr (JA-1165)	6,540.59
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)	989.44
20016 · CB&T (JA-4502) Cancelled	0.00
20017 · FP Ace Hdw #5801 store acct	0.00

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	Jul 31, 26
20020 · Voyager US Bank (6289)	140.36
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105) closed	0.00
Total Credit Cards	7,615.83
Other Current Liabilities	0.00
21017 · Bridge Loan	10,934.00
21016 · Employee - Accr Paid Time Off	0.00
21009 · Accounts Payable Other	12,311.89
21011 · Prepaid Water	9,929.40
21012 · Wages Payable	0.00
21013 · Covid Pandemic Funding	895.53
21014 · Payroll Taxes Payable	0.00
21015 · ADP Retirement Plan Payable	200.00
21020 · Customer Deposit Payable	0.00
22000 · Accrued Legal expense	0.00
24000 · Payroll Liabilities	196.00
53011 · FICA -Employer	34,466.82
Total Other Current Liabilities	52,846.92
Total Current Liabilities	52,846.92
Long Term Liabilities	18,235.65
21010 · USDA Loans Interest Payable	
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	2,603,082.57
Equity	0.00
30000 · Opening Balance Equity	232,228.46
31000 · Contributed Capital	-13,634.64
31001 · Suspense-t/b Recategorized	318,024.67
31010 · Appropriated Retained Earnings	2,416,641.56
31012 · Unappropriated Retained Earning	3,967,099.06
32000 · Unrestricted Net Assets	57,583.20
Net Income	6,977,942.31
Total Equity	9,581,024.88
TOTAL LIABILITIES & EQUITY	9,581,024.88

Frazier Park Public Utility District Profit & Loss

Accrual Basis

July 2026

	Jul 26
Ordinary Income/Expense	
Income	
40001 · Water Sales - Residential	122,997.27
40002 · Water Sales - Business	16,184.88
40010 · Late Fees	2,981.95
40011 · Re-Connection Fees	34.50
40012 · Credit Card Fees Income	1,809.00
40014 · Administrative Fee Income	2,403.80
40016 · Returned Check Fee	38.00
42600 · Kern County	
42620 · Taxes KC Fund	368.06
42622 · Standby Assessment KC Fund	548.33
42623 · Delinquent Assessments KC	165.95
Total 42600 · Kern County	1,082.34
44012 · Interest Reserve Funds	547.07
45000 · Property Lease/Rental Income	2,480.48
Total Income	150,559.29
Gross Profit	150,559.29
Expense	
61005 · Advertising	282.76
61010 · Bank Fees - (check for reimb)	33.50
65013 · Digital/Electronic/Computer Exp	
65014 · Web Site/Computer Services	201.71
Total 65013 · Digital/Electronic/Computer Exp	201.71
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,349.98
61013 · Directors Fees - ADHOCs	433.34
Total 61012 · Director's Fees all	1,783.32
51024 · Distribution System	
51025 · Maintenance	5,890.94
51026 · Tool Maintenance & Expense	31.37
Total 51024 · Distribution System	5,922.31
52021 · Equipment Rental	4,775.45
62080 · Field Support	25.96
51031 · Fuel	
51032 · Fuel - Gas	610.35
51033 · Fuel - Diesel	504.07
Total 51031 · Fuel	1,114.42
63560 · Insurance	
63562 · Equipment & Liability Insurance	587.46
Total 63560 · Insurance	587.46
63700 · License, Fees, & Permits	651.00

Frazier Park Public Utility District Profit & Loss

Accrual Basis

July 2026

	Jul 26
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	494.54
52116 · Equipment Maintenance	316.76
52118 · Vehicle Maintenance	871.69
Total 52110 · Maintenance & Repairs	1,682.99
64100 · Meetings/Support Expenses	64.99
64110 · Merchant Credit Card Fees	2,267.24
64710 · Office Expense	793.05
64715 · Office Supplies	853.39
65005 · Postage/FedEx/Box Rent	810.55
65008 · Printing	2.27
65010 · Professional & Contract Service	
65015 · Bookkeeper	1,725.00
Total 65010 · Professional & Contract Service	1,725.00
65080 · Safety	24.36
66000 · Security Monitoring Expense	240.00
51082 · Testing & Lab Fees	936.00
66010 · Telephone	
66015 · Cell Phones/Satellite Phones	823.04
66018 · Internet - Office Computers	55.62
66019 · Office Landline	196.05
Total 66010 · Telephone	1,074.71
66510 · Utilities	
51022 · Operations-Pump Power Electrica	7,372.55
66511 · Electricity - Offices	431.14
66515 · Gas	26.43
Total 66510 · Utilities	7,830.12
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	9,084.08
Total 60010 · Wages - Administrative	9,084.08
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,930.66
60022 · Wages - Operations-Other Staff	14,095.76
Total 60020 · Wages - Operations	21,026.42
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,296.38
60102 · Payroll Tax Expense - State	9.27
Total 60100 · Payroll Tax Expenses	2,305.65
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	348.12
60152 · Payroll Clock & Software	225.58

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

Accrual Basis

July 2026

	<u>Jul 26</u>
60153 · ADP Retirement Plan Admin Fees	428.00
Total 60150 · Payroll Processing Fees	1,001.70
60200 · Employee Benefits	
60201 · Dental Insurance	1,163.40
60202 · Medical Insurance	22,490.84
60203 · Vision Insurance	232.60
60204 · Workers Comp Insurance	1,556.25
60207 · ADP RS - Employer Match	432.59
Total 60200 · Employee Benefits	25,875.68
Total 60000 · Wages & Payroll Related Expense	59,293.53
Total Expense	92,976.09
Net Ordinary Income	57,583.20
Net Income	57,583.20

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

Accrual Basis

	Jul 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40001 · Water Sales - Residential	122,997.27	102,916.63	20,080.64
40002 · Water Sales - Business	16,184.88	10,666.63	5,518.25
40010 · Late Fees	2,981.95	2,041.63	940.32
40011 · Re-Connection Fees	34.50	156.25	-121.75
40012 · Credit Card Fees Income	1,809.00	1,275.00	534.00
40013 · New Connection/Main Ext Fees	0.00	33.37	-33.37
40014 · Administrative Fee Income	2,403.80	875.00	1,528.80
40016 · Returned Check Fee	38.00	19.00	19.00
42600 · Kern County			
42620 · Taxes KC Fund	368.06	5,750.00	-5,381.94
42622 · Standby Assessment KC Fund	548.33	516.63	31.70
42623 · Delinquent Assessments KC	165.95	291.63	-125.68
Total 42600 · Kern County	1,082.34	6,558.26	-5,475.92
43000 · CBT-CC Cash Back Savings	0.00	41.63	-41.63
44012 · Interest Reserve Funds	547.07	208.37	338.70
45000 · Property Lease/Rental Income	2,480.48	2,450.00	30.48
Total Income	150,559.29	127,241.77	23,317.52
Gross Profit	150,559.29	127,241.77	23,317.52
Expense			
61005 · Advertising	282.76	91.63	191.13
61010 · Bank Fees - (check for reimb)	33.50	50.00	-16.50
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	201.71	383.37	-181.66
Total 65013 · Digital/Electronic/Computer Exp	201.71	658.37	-456.66
61012 · Director's Fees all			
61014 · Directors' Fees - Meetings	1,349.98	1,916.63	-566.65
61013 · Directors Fees - ADHOCs	433.34	566.63	-133.29

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

Accrual Basis

	Jul 26	Budget	\$ Over Budget
Total 61012 · Director's Fees all	1,783.32	2,483.26	-699.94
51024 · Distribution System			
51025 · Maintenance	5,890.94	7,333.37	-1,442.43
51026 · Tool Maintenance & Expense	31.37	275.00	-243.63
51027 · Emergency Water Hauling	0.00	208.37	-208.37
51028 · Road/Leak Repair	0.00	7,500.00	-7,500.00
51030 · Property Repair	0.00	166.63	-166.63
Total 51024 · Distribution System	5,922.31	15,483.37	-9,561.06
61015 · Dues	0.00	1,916.63	-1,916.63
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	4,775.45	250.00	4,525.45
62080 · Field Support	25.96	141.63	-115.67
51031 · Fuel			
51032 · Fuel - Gas	610.35	716.63	-106.28
51033 · Fuel - Diesel	504.07	608.37	-104.30
Total 51031 · Fuel	1,114.42	1,325.00	-210.58
63560 · Insurance			
63561 · Property Insurance	0.00	1,333.37	-1,333.37
63562 · Equipment & Liability Insurance	587.46	2,333.37	-1,745.91
63563 · Director's Bond Policy	0.00	291.63	-291.63
Total 63560 · Insurance	587.46	3,958.37	-3,370.91
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	0.00	945.34	-945.34
63642 · Interest Exp - USDA 12/07/05-04	0.00	2,417.16	-2,417.16
63643 · Interest Exp - USDA 05/19/11-06	0.00	3,345.80	-3,345.80
Total 63640 · Interest Expense	0.00	6,708.30	-6,708.30
63700 · License, Fees, & Permits			
52110 · Maintenance & Repairs	651.00	2,166.63	-1,515.63
52111 · Building/Facility Maintenance	494.54	1,666.63	-1,172.09

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

July 2026

Accrual Basis

	Jul 26	Budget	\$ Over Budget
52114 · Computer Maintenance	0.00	83.37	-83.37
52116 · Equipment Maintenance	316.76	666.63	-349.87
52118 · Vehicle Maintenance	871.69	458.37	413.32
Total 52110 · Maintenance & Repairs	1,682.99	2,875.00	-1,192.01
64100 · Meetings/Support Expenses	64.99	66.63	-1.64
64110 · Merchant Credit Card Fees	2,267.24	1,750.00	517.24
50000 · Prop 218 Expenses	0.00	0.00	0.00
65022 · Property Taxes	0.00	8.37	-8.37
64710 · Office Expense	793.05	583.37	209.68
64715 · Office Supplies	853.39	500.00	353.39
65005 · Postage/FedEx/Box Rent	810.55	1,416.63	-606.08
65008 · Printing	2.27	416.63	-414.36
65010 · Professional & Contract Service			
65011 · Accountant/Auditor	0.00	1,666.63	-1,666.63
65015 · Bookkeeper	1,725.00	3,500.00	-1,775.00
60513 · Engineering	0.00	416.63	-416.63
65019 · Legal Fees	0.00	833.37	-833.37
Total 65010 · Professional & Contract Service	1,725.00	6,416.63	-4,691.63
65025 · Publications	0.00	0.00	0.00
65080 · Safety	24.36	500.00	-475.64
66000 · Security Monitoring Expense	240.00	100.00	140.00
60300 · Staff Appreciation	0.00	52.12	-52.12
51082 · Testing & Lab Fees	936.00	750.00	186.00
66010 · Telephone			
66011 · Answering Service	0.00	425.00	-425.00
66015 · Cell Phones/Satellite Phones	823.04	133.37	689.67
66018 · Internet - Office Computers	55.62	166.63	-111.01
66019 · Office Landline	196.05	262.50	-66.45
Total 66010 · Telephone	1,074.71	987.50	87.21
66170 · Travel			
66174 · Travel - Airlines	0.00	216.63	-216.63
66175 · Travel - Car Rental	0.00	100.00	-100.00
66171 · Travel - Lodging	0.00	166.63	-166.63

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

Accrual Basis

	Jul 26	Budget	\$ Over Budget
66173 · Travel - Meals	0.00	83.37	-83.37
66172 · Travel - Mileage	0.00	41.63	-41.63
66176 · Travel - Parking	0.00	16.63	-16.63
Total 66170 · Travel	0.00	624.89	-624.89
51023 · Uniforms-Mats-Towels Expense	0.00	304.13	-304.13
66510 · Utilities			
51022 · Operations-Pump Power Electrical	7,372.55	8,000.00	-627.45
66511 · Electricity - Offices	431.14	383.37	47.77
66515 · Gas	26.43	87.50	-61.07
66517 · Trash/Hauling	0.00	66.63	-66.63
Total 66510 · Utilities	7,830.12	8,537.50	-707.38
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	9,084.08	10,666.63	-1,582.55
Total 60010 · Wages - Administrative	9,084.08	10,666.63	-1,582.55
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	6,930.66	9,000.00	-2,069.34
60022 · Wages - Operations-Other Staff	14,095.76	18,666.63	-4,570.87
Total 60020 · Wages - Operations	21,026.42	27,666.63	-6,640.21
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	2,296.38	3,375.00	-1,078.62
60102 · Payroll Tax Expense - State	9.27	100.00	-90.73
Total 60100 · Payroll Tax Expenses	2,305.65	3,475.00	-1,169.35
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	348.12	441.63	-93.51
60152 · Payroll Clock & Software	225.58	145.87	79.71
60153 · ADP Retirement Plan Admin Fees	428.00	258.37	169.63
Total 60150 · Payroll Processing Fees	1,001.70	845.87	155.83
60160 · Employee Hiring Expenses	0.00	41.63	-41.63

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

Accrual Basis

	Jul 26	Budget	\$ Over Budget
60200 · Employee Benefits			
60201 · Dental Insurance	1,163.40	650.00	513.40
60202 · Medical Insurance	22,490.84	10,916.63	11,574.21
60203 · Vision Insurance	232.60	191.63	40.97
60204 · Workers Comp Insurance	1,556.25	4,250.00	-2,693.75
60205 · Employee Medical Expenses	0.00	16.63	-16.63
60207 · ADP RS - Employer Match	432.59	675.00	-242.41
Total 60200 · Employee Benefits	25,875.68	16,699.89	9,175.79
Total 60000 · Wages & Payroll Related Expense	59,293.53	59,395.65	-102.12
Total Expense	92,976.09	120,936.99	-27,960.90
Net Ordinary Income	57,583.20	6,304.78	51,278.42
Other Income/Expense			
Other Expense			
92000 · Voided Checks & Journals	0.00		
Total Other Expense	0.00		
Net Other Income	0.00		
Net Income	57,583.20	6,304.78	51,278.42