

**Frazier Park Public Utility District**

**Balance Sheet**

Accrual Basis

As of February 28, 2026

Feb 28, 26

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 · Cash & Cash Equivalents**

10139 · Customer Assistance Fund (3225)	5,897.21
10001 · Revenue/Operating Fund (1961)	112,588.82
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	138,733.72
10003 · Capital Improvement SLA (326)	244,626.14
10004 · Distri Sys Emergency Res (383)	271,304.50
10005 · Capital Improvement Reser (895)	263,591.43
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	8,159.03
10030 · Meter/Well Supply Proj (7644)	45.45
10035 · Well 8 & Pipeline Proj (7651)	0.00
10100 · USDA Payment Fund (042)	66,042.52
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserv Mnthly Loan 1 (122)	73,328.82
10121 · USDA Reserve Qtrly Loan 2 (872)	85,600.39
10130 · USDA Replacement Fund (917)	990,166.39
19998 · Petty Cash Box	355.34
19999 · Account Receivable Cash Drawer	300.00
10000 · Cash & Cash Equivalents - Other	0.00

**Total 10000 · Cash & Cash Equivalents** 2,260,739.80

**Total Checking/Savings** 2,260,739.80

**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	143,379.46
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	47,960.57
12100 · Inventory Asset	0.00
12999 · Bad Debt Loss	-750.49
13000 · Inventory	87,389.24

**Total Other Current Assets** 279,778.82

**Total Current Assets** 2,543,086.86

**Fixed Assets**

14400 · Hydrants 3,500.00

14018 · Construction in Progress

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	Feb 28, 26
14630 · Parcel B Project	798.00
14640 · Procurement- Well9/Bear Court	138,911.70
14660 · Procurement - Well 8	146,072.48
14600 · CalOES Generator Project	441,388.56
14650 · FPPUD/LOW Planning Project	1,110,181.16
14670 · Meter/Well5/7Rpl Project	1,769,995.44
14680 · Pipeline Location/Repl Project	2,591.00
14018 · Construction in Progress - Other	0.00
<b>Total 14018 · Construction in Progress</b>	<b>3,609,938.34</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>	
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
<b>Total 14012 · Corporate Yard Site</b>	<b>48,493.53</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

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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
<b>Total 14000 · Land &amp; Land Rights</b>	<b>21,452.62</b>
<b>14200 · Office Equipment/Furniture</b>	
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
<b>Total 14200 · Office Equipment/Furniture</b>	<b>23,556.75</b>
<b>14500 · Other Property/Tools</b>	
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
<b>Total 14500 · Other Property/Tools</b>	<b>13,822.01</b>
<b>14100 · Plant Equipment</b>	
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

**Frazier Park Public Utility District  
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Accrual Basis

As of February 28, 2026

	Feb 28, 26
14132 · Track Loader Cat #259B3 compact	
14132a · Brush Attachment	0.00
14132 · Track Loader Cat #259B3 compact - Other	70,415.50
	70,415.50
<b>Total 14132 · Track Loader Cat #259B3 compact</b>	<b>70,415.50</b>
14100 · Plant Equipment - Other	0.00
	0.00
<b>Total 14100 · Plant Equipment</b>	<b>436,088.73</b>
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
	23,587.58
<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
	12,310.92
<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
	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
	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
	12,191.07
<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

**Frazier Park Public Utility District  
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	Feb 28, 26
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
<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	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
<b>Total 14016 · Transmission &amp; Distribution</b>	<b>6,305,580.10</b>

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As of February 28, 2026

	Feb 28, 26
<b>14300 · Vehicles</b>	
14300a · Vehicle Depreciation	-21,800.00
14354 · Truck - 2021 F250 4x4 Crew/C	49,947.75
14322 · Truck #126	0.00
14323 · Truck #127	0.00
14324 · Truck #128	0.00
14326 · 1999 Ford F450 Truck	0.00
14340 · Polaris	32,257.38
14341 · Utility Trailer 1980	0.00
14350 · Truck #226	29,383.45
14351 · Truck #227	29,383.45
14352 · Truck #228	29,398.47
14353 · 2017 Ford F550 Dump Truck	64,233.21
14355 · 1993 Ford F700 DumpTrk - scrap	0.00
14300 · Vehicles - Other	21,800.00
	234,603.71
<b>Total 14300 · Vehicles</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
	0.00
<b>Total 15100 · Misc Assets</b>	
14134 · New Pump & Motor	0.00
14411 · Accumulated Depreciation	-5,165,621.27
	7,329,837.05
<b>Total Fixed Assets</b>	
<b>Other Assets</b>	0.00
	9,872,923.91
<b>TOTAL ASSETS</b>	
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	31,372.56
	31,372.56
<b>Credit Cards</b>	
20019 · California Bank & Tr (JA-8147)	8,218.67
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)	210.68
20030 · Office Depot (5089)	-54.56

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As of February 28, 2026

	Feb 28, 26
20031 · Office Depot (3105) closed	0.00
<b>Total Credit Cards</b>	8,696.28
<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	14,304.10
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>	31,053.03
<b>Total Current Liabilities</b>	71,121.87
<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	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
<b>Total 28040 · USDA Loans Payable</b>	2,168,489.00
28046 · Current Maturities (interest)	363,511.00
<b>Total Long Term Liabilities</b>	2,550,235.65
<b>Total Liabilities</b>	2,621,357.52
<b>Equity</b>	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	235,058.40
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	4,008,267.62
Net Income	273,952.14
<b>Total Equity</b>	7,251,566.39
<b>TOTAL LIABILITIES &amp; EQUITY</b>	9,872,923.91

**Frazier Park Public Utility District**

**Profit & Loss**

February 2026

Accrual Basis

	<u>Feb 26</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	103,566.96
40002 · Water Sales - Business	13,675.97
40010 · Late Fees	2,097.03
40011 · Re-Connection Fees	482.90
40012 · Credit Card Fees Income	1,800.00
40014 · Administrative Fee Income	1,089.40
42600 · Kern County	
42620 · Taxes KC Fund	1,273.95
42622 · Standby Assessment KC Fund	680.52
<b>Total 42600 · Kern County</b>	<u>1,954.47</u>
44012 · Interest Reserve Funds	594.67
45000 · Property Lease/Rental Income	2,480.48
<b>Total Income</b>	<u>127,741.88</u>
<b>Gross Profit</b>	127,741.88
<b>Expense</b>	
61005 · Advertising	94.00
61010 · Bank Fees - (check for reimb)	27.00
65013 · Digital/Electronic/Computer Exp	
65014 · Web Site/Computer Services	1,691.55
<b>Total 65013 · Digital/Electronic/Computer Exp</b>	<u>1,691.55</u>
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,300.00
61013 · Directors Fees - ADHOCs	266.66
<b>Total 61012 · Director's Fees all</b>	<u>1,566.66</u>
51024 · Distribution System	
51025 · Maintenance	2,184.37
51026 · Tool Maintenance & Expense	2,526.44
<b>Total 51024 · Distribution System</b>	<u>4,710.81</u>
62020 · Education & Training	288.00
62080 · Field Support	251.06
51031 · Fuel	
51032 · Fuel - Gas	733.72
51033 · Fuel - Diesel	194.73
<b>Total 51031 · Fuel</b>	<u>928.45</u>
52110 · Maintenance & Repairs	
52111 · Building/Facility Maintenance	320.00
52116 · Equipment Maintenance	129.46
52118 · Vehicle Maintenance	1,653.28
52110 · Maintenance & Repairs - Other	262.28
<b>Total 52110 · Maintenance &amp; Repairs</b>	<u>2,365.02</u>

**Frazier Park Public Utility District**

**Profit & Loss**

February 2026

Accrual Basis

	<u>Feb 26</u>
64100 · Meetings/Support Expenses	64.99
64110 · Merchant Credit Card Fees	1,967.58
50000 · Prop 218 Expenses	1,875.00
64710 · Office Expense	1,247.50
64715 · Office Supplies	220.93
65005 · Postage/FedEx/Box Rent	758.84
65010 · Professional & Contract Service	
65015 · Bookkeeper	1,425.00
65019 · Legal Fees	3,030.81
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<b>Total 65010 · Professional &amp; Contract Service</b>	4,455.81
51082 · Testing & Lab Fees	1,428.00
66010 · Telephone	
66011 · Answering Service	429.86
66015 · Cell Phones/Satellite Phones	248.82
66018 · Internet - Office Computers	55.62
66019 · Office Landline	195.38
	<hr/>
<b>Total 66010 · Telephone</b>	929.68
51023 · Uniforms-Mats-Towels Expense	2,170.65
66510 · Utilities	
51022 · Operations-Pump Power Electrica	7,697.05
66511 · Electricity - Offices	410.33
66515 · Gas	304.24
	<hr/>
<b>Total 66510 · Utilities</b>	8,411.62
60000 · Wages & Payroll Related Expense	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	8,369.22
	<hr/>
<b>Total 60010 · Wages - Administrative</b>	8,369.22
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,930.66
60022 · Wages - Operations-Other Staff	16,968.26
	<hr/>
<b>Total 60020 · Wages - Operations</b>	23,898.92
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,459.70
60102 · Payroll Tax Expense - State	188.68
	<hr/>
<b>Total 60100 · Payroll Tax Expenses</b>	2,648.38
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	348.12
60152 · Payroll Clock & Software	113.45
	<hr/>
<b>Total 60150 · Payroll Processing Fees</b>	461.57
60200 · Employee Benefits	
60201 · Dental Insurance	629.18
60202 · Medical Insurance	12,240.59
60203 · Vision Insurance	139.56

**Frazier Park Public Utility District**  
**Profit & Loss**  
February 2026

Accrual Basis

	<u>Feb 26</u>
60204 · Workers Comp Insurance	1,450.58
60207 · ADP RS - Employer Match	485.40
<b>Total 60200 · Employee Benefits</b>	<u>14,945.31</u>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<u>50,323.40</u>
<b>Total Expense</b>	<u>85,776.55</u>
<b>Net Ordinary Income</b>	41,965.33
<b>Other Income/Expense</b>	
<b>Other Income</b>	
89200 · Special Dividends	88.58
<b>Total Other Income</b>	<u>88.58</u>
<b>Net Other Income</b>	<u>88.58</u>
<b>Net Income</b>	<u><u>42,053.91</u></u>

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

Accrual Basis

	Feb 26	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 - Water Sales - Residential	103,566.96	102,500.00	1,066.96
40002 - Water Sales - Business	13,675.97	10,666.70	3,009.27
40010 - Late Fees	2,097.03	2,037.50	59.53
40011 - Re-Connection Fees	482.90	154.17	328.73
40012 - Credit Card Fees Income	1,800.00	1,266.67	533.33
40013 - New Connection/Main Ext Fees	0.00	666.67	-666.67
40014 - Administrative Fee Income	1,089.40	875.00	214.40
40016 - Returned Check Fee	0.00	19.00	-19.00
42600 - Kern County			
42620 - Taxes KC Fund	1,273.95	5,583.33	-4,309.38
42622 - Standby Assessment KC Fund	680.52	516.67	163.85
42623 - Delinquent Assessments KC	0.00	291.67	-291.67
<b>Total 42600 - Kern County</b>	<b>1,954.47</b>	<b>6,391.67</b>	<b>-4,437.20</b>
<b>43000 - CBT-CC Cash Back Savings</b>	<b>0.00</b>	<b>41.67</b>	<b>-41.67</b>
<b>44012 - Interest Reserve Funds</b>	<b>594.67</b>	<b>208.33</b>	<b>386.34</b>
<b>45000 - Property Lease/Rental Income</b>	<b>2,480.48</b>	<b>2,383.33</b>	<b>97.15</b>
<b>Total Income</b>	<b>127,741.88</b>	<b>127,210.71</b>	<b>531.17</b>
<b>Gross Profit</b>	<b>127,741.88</b>	<b>127,210.71</b>	<b>531.17</b>
<b>Expense</b>			
61005 - Advertising	94.00	91.67	2.33
61010 - Bank Fees - (check for reimb)	27.00	50.00	-23.00
64720 - Covid - PPE, etc.	0.00	12.50	-12.50
65013 - Digital/Electronic/Computer Exp			
65012 - Accounting Program Service	0.00	258.33	-258.33
65014 - Web Site/Computer Services	1,691.55	366.67	1,324.88
<b>Total 65013 - Digital/Electronic/Computer Exp</b>	<b>1,691.55</b>	<b>625.00</b>	<b>1,066.55</b>
61012 - Director's Fees all			
61014 - Directors' Fees - Meetings	1,300.00	1,916.67	-616.67
61013 - Directors Fees - ADHOCs	266.66	600.00	-333.34

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

Accrual Basis

	Feb 26	Budget	\$ Over Budget
<b>Total 61012 · Director's Fees all</b>	1,566.66	2,516.67	-950.01
<b>51024 · Distribution System</b>			
51025 · Maintenance	2,184.37	6,833.33	-4,648.96
51026 · Tool Maintenance & Expense	2,526.44	258.33	2,268.11
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
<b>Total 51024 · Distribution System</b>	4,710.81	14,133.33	-9,422.52
<b>61015 · Dues</b>	0.00	1,666.67	-1,666.67
<b>61016 · Election Kern County Fees</b>	0.00	125.00	-125.00
<b>62020 · Education &amp; Training</b>	288.00	375.00	-87.00
<b>51081 · Environmental Fees</b>	0.00	27.08	-27.08
<b>52021 · Equipment Rental</b>	0.00	250.00	-250.00
<b>62080 · Field Support</b>	251.06	133.33	117.73
<b>51031 · Fuel</b>			
51032 · Fuel - Gas	733.72	700.00	33.72
51033 · Fuel - Diesel	194.73	600.00	-405.27
<b>Total 51031 · Fuel</b>	928.45	1,300.00	-371.55
<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		2,000.00	-2,000.00
52111 · Building/Facility Maintenance	320.00	1,250.00	-930.00

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

Accrual Basis

	Feb 26	Budget	\$ Over Budget
52114 · Computer Maintenance	0.00	83.33	-83.33
52116 · Equipment Maintenance	129.46	666.67	-537.21
52118 · Vehicle Maintenance	1,653.28	375.00	1,278.28
52110 · Maintenance & Repairs - Other	262.28		
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>2,365.02</b>	<b>2,375.00</b>	<b>-9.98</b>
64100 · Meetings/Support Expenses	64.99	62.50	2.49
64110 · Merchant Credit Card Fees	1,967.58	1,750.00	217.58
50000 · Prop 218 Expenses	1,875.00	333.33	1,541.67
65022 · Property Taxes	0.00	8.33	-8.33
64710 · Office Expense	1,247.50	541.67	705.83
64715 · Office Supplies	220.93	583.33	-362.40
65005 · Postage/FedEx/Box Rent	758.84	1,666.67	-907.83
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	1,425.00	3,000.00	-1,575.00
60513 · Engineering	0.00	416.67	-416.67
65019 · Legal Fees	3,030.81	1,000.00	2,030.81
<b>Total 65010 · Professional &amp; Contract Service</b>	<b>4,455.81</b>	<b>5,916.67</b>	<b>-1,460.86</b>
65025 · Publications	0.00	10.42	-10.42
65080 · Safety	0.00	500.00	-500.00
66000 · Security Monitoring Expense	0.00	91.67	-91.67
60300 · Staff Appreciation	0.00	47.92	-47.92
51082 · Testing & Lab Fees	1,428.00	666.67	761.33
66010 · Telephone			
66011 · Answering Service	429.86	400.00	29.86
66015 · Cell Phones/Satellite Phones	248.82	129.17	119.65
66018 · Internet - Office Computers	55.62	158.33	-102.71
66019 · Office Landline	195.38	241.67	-46.29
<b>Total 66010 · Telephone</b>	<b>929.68</b>	<b>929.17</b>	<b>0.51</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**

February 2026

Accrual Basis

	Feb 26	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>	0.00	600.01	-600.01
51023 · Uniforms-Mats-Towels Expense	2,170.65	291.67	1,878.98
66510 · Utilities			
51022 · Operations-Pump Power Electrica	7,697.05	7,833.33	-136.28
66511 · Electricity - Offices	410.33	366.67	43.66
66515 · Gas	304.24	85.42	218.82
66517 · Trash/Hauling	0.00	62.50	-62.50
<b>Total 66510 · Utilities</b>	8,411.62	8,347.92	63.70
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	8,369.22	9,833.33	-1,464.11
<b>Total 60010 · Wages - Administrative</b>	8,369.22	9,833.33	-1,464.11
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	6,930.66	8,750.00	-1,819.34
60022 · Wages - Operations-Other Staff	16,968.26	18,304.17	-1,335.91
<b>Total 60020 · Wages - Operations</b>	23,898.92	27,054.17	-3,155.25
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	2,459.70	3,083.33	-623.63
60102 · Payroll Tax Expense - State	188.68	100.00	88.68
<b>Total 60100 · Payroll Tax Expenses</b>	2,648.38	3,183.33	-534.95
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	348.12	433.33	-85.21
60152 · Payroll Clock & Software	113.45	141.67	-28.22
60153 · ADP Retirement Plan Admin Fees	0.00	250.00	-250.00
<b>Total 60150 · Payroll Processing Fees</b>	461.57	825.00	-363.43

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

Accrual Basis

	Feb 26	Budget	\$ Over Budget
60160 · Employee Hiring Expenses			
60200 · Employee Benefits	0.00	41.67	-41.67
60201 · Dental Insurance	629.18	633.33	-4.15
60202 · Medical Insurance	12,240.59	10,750.00	1,490.59
60203 · Vision Insurance	139.56	183.33	-43.77
60204 · Workers Comp Insurance	1,450.58	4,083.33	-2,632.75
60205 · Employee Medical Expenses	0.00	16.67	-16.67
60207 · ADP RS - Employer Match	485.40	591.67	-106.27
<b>Total 60200 · Employee Benefits</b>	<b>14,945.31</b>	<b>16,258.33</b>	<b>-1,313.02</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>50,323.40</b>	<b>57,195.83</b>	<b>-6,872.43</b>
<b>Total Expense</b>	<b>85,776.55</b>	<b>117,236.91</b>	<b>-31,460.36</b>
<b>Net Ordinary Income</b>	<b>41,965.33</b>	<b>9,973.80</b>	<b>31,991.53</b>
<b>Other Income/Expense</b>			
Other Income	88.58		
89200 · Special Dividends			
<b>Total Other Income</b>	<b>88.58</b>		
<b>Net Other Income</b>	<b>88.58</b>		
<b>Net Income</b>	<b>42,053.91</b>	<b>9,973.80</b>	<b>32,080.11</b>