

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of September 30, 2024

Sep 30, 24

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 · Cash & Cash Equivalents**

10001 · Revenue/Operating Fund (1961)	69,580.99
10002 · Gen Fd (Pre-USDA Ln 1) (1215)	64,379.42
10003 · Capital Improvement SLA (326)	243,500.39
10004 · Distri Sys Emergency Res (383)	141,753.15
10005 · Capital Improvement Reser (895)	1,131,175.56
10025 · FPPUD/LOW Construction Fd(3826)	0.04
10026 · FPPUD/LOW Planning Fund (816)	30,611.44
10030 · Meter/Well Supply Proj (7644)	323,620.74
10035 · Pipeline Replace Proj (7651)	0.00
10100 · USDA Payment Fund (042)	142,231.48
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserv Mnthly Loan 1 (122)	74,690.59
10121 · USDA Reserve Qtrly Loan 2 (872)	93,558.31
10130 · USDA Replacement Fund (917)	146,295.78
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** 2,462,097.89

**Total Checking/Savings** 2,462,097.89

**Accounts Receivable**

12000 · A/C Receivable - Leases, etc. 87.76

**Total Accounts Receivable** 87.76

**Other Current Assets**

12001 · A/C Receivable - Water Services	148,433.38
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	405,883.28
12100 · Inventory Asset	0.00
12999 · Bad Debt Loss	-750.49
13000 · Inventory	25,000.24

**Total Other Current Assets** 580,366.45

**Total Current Assets** 3,042,552.10

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Accrual Basis

As of September 30, 2024

	Sep 30, 24
<b>Fixed Assets</b>	
14018 · Construction in Progress	
14660 · Procurement - Well 8	71,034.81
14600 · CalOES Generator Project	441,388.56
14650 · FPPUD/LOW Planning Project	816,972.14
14670 · Meter/Well5/7Rpl Project	1,185,901.22
14680 · Pipeline Location/Repl Project	2,591.00
14018 · Construction in Progress - Other	0.00
	2,517,887.73
<b>Total 14018 · Construction in Progress</b>	<b>2,517,887.73</b>
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
	164,879.51
<b>Total 14001 · Buildings &amp; Structures</b>	<b>164,879.51</b>
14012 · Corporate Yard Site	
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
	45,630.32
<b>Total 14012 · Corporate Yard Site</b>	<b>45,630.32</b>
14017 · General Plant	
14035 · Fire Proof File Cabinets 2	2,867.86
14017 · General Plant - Other	8,466.25
	11,334.11
<b>Total 14017 · General Plant</b>	<b>11,334.11</b>
14000 · Land & Land Rights	
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 (Gate to Sam Young)	0.00
14061 · Main FPPUD 4016 Park Dr	0.00
14062 · Main FPPUD 4020 Park Dr	0.00
14063 · Main FPPUD 4024 Park Dr	0.00
14042 · Monte Vista Well Site	0.00
14045 · North End Drive (1)	0.00
14046 · North End Drive (2)	0.00

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	Sep 30, 24
14066 · Parcel B West (Nort East 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 · Sam Young Tank Site	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	5,799.54
<b>Total 14200 · Office Equipment/Furniture</b>	<b>22,274.75</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	0.00
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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As of September 30, 2024

	Sep 30, 24
14132 · Track Loader Cat #259B3 compact	
14132a · Brush Attachment	0.00
14132 · Track Loader Cat #259B3 compact - Other	70,415.50
<b>Total 14132 · Track Loader Cat #259B3 compact</b>	<b>70,415.50</b>
14100 · Plant Equipment - Other	0.00
<b>Total 14100 · Plant Equipment</b>	<b>401,588.73</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
<b>Total 14102 · Tank - Elm Site</b>	<b>23,587.58</b>
14103 · Tank - Forestry Reservoir Site	0.00
14104 · Tank - Harrison Site	
14104b · Harrison Booster	12,310.92
14104 · Tank - Harrison Site - Other	0.00
<b>Total 14104 · Tank - Harrison Site</b>	<b>12,310.92</b>
14105 · Magee Site	
14105f · Fences	0.00
14105t · Tank	0.00
14105 · Magee Site - Other	0.00
<b>Total 14105 · Magee Site</b>	<b>0.00</b>
14106 · Tank - Parcel B Site	
14106f · Fencing & Gating	0.00
14106 · Tank - Parcel B Site - Other	0.00
<b>Total 14106 · Tank - Parcel B Site</b>	<b>0.00</b>
14107 · Tank - Pine Cyn #1 Site	
14107b · Booster Pump	12,191.07
14107 · Tank - Pine Cyn #1 Site - Other	0.00
<b>Total 14107 · Tank - Pine Cyn #1 Site</b>	<b>12,191.07</b>
14108 · Tank - Pine Cyn #2 Site	11,458.00
14109 · Tank - Sam Young Site	0.00

**Frazier Park Public Utility District  
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Accrual Basis

As of September 30, 2024

	Sep 30, 24
<b>14007 · Tank - Wolfe Site</b>	
14007e · Engineering & Contractors	38,890.17
14007u · Unkown Elements	16,893.35
14007o · Wolfe Tank - Other	325,372.00
14007b · Booster	17,105.36
14007f · Fences	0.00
14007h · Housing	30,811.16
14007p · Pipes & Valves	1,153.69
14007s · Site	30,336.35
14007t · Tank	0.00
14007 · Tank - Wolfe Site - Other	0.00
<b>Total 14007 · Tank - Wolfe Site</b>	460,562.08
<b>14010 · Well - #4 Site</b>	4,805.10
<b>14013 · Well - #5 Site</b>	
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>	74,831.93
<b>14011 · Well - #6 Site</b>	
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>	4,058.05
<b>14021 · Well - #7 Site</b>	
14021w · Well 7	0.00
14021 · Well - #7 Site - Other	0.00
<b>Total 14021 · Well - #7 Site</b>	0.00
<b>14022 · Well - #8 Site</b>	0.00
<b>14023 · Well - Montevista Site</b>	
14023f · Fences	0.00
14023 · Well - Montevista Site - Other	0.00
<b>Total 14023 · Well - Montevista Site</b>	0.00
<b>14014 · Source of Supply - Other</b>	878,088.43
<b>Total 14014 · Source of Supply</b>	1,523,264.21
<b>14133 · Telemetry/SCADA/ Electrical</b>	84,021.70

**Frazier Park Public Utility District  
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As of September 30, 2024

	Sep 30, 24
<b>14016 · Transmission &amp; Distribution</b>	
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>	6,305,580.10
<b>14300 · Vehicles</b>	
14354 · Truck - 2021 F250 4x4 Crew/C	49,947.75
14322 · Truck #126	0.00
14323 · Truck #127	0.00
14324 · Truck #128	0.00
14326 · 1999 Ford F450 Truck	0.00
14340 · Polaris	32,257.38
14341 · Utility Trailer 1980	0.00
14350 · Truck #226	29,383.45
14351 · Truck #227	29,383.45
14352 · Truck #228	29,398.47
14353 · 2017 Ford F550 Dump Truck	64,233.21
14355 · 1993 Ford F700 DumpTrk - scrap	0.00
14300 · Vehicles - Other	-21,800.00
<b>Total 14300 · Vehicles</b>	212,803.71
<b>15100 · Misc Assets</b>	
15121 · Frazier Park Library JE-0613-11	0.00
15120 · Paving - Downtown Beau (316)	0.00
15100 · Misc Assets - Other	0.00
<b>Total 15100 · Misc Assets</b>	0.00
14134 · New Pump & Motor	0.00
14411 · Accumulated Depreciation	-4,702,397.27
<b>Total Fixed Assets</b>	6,622,142.23
<b>Other Assets</b>	0.00
<b>TOTAL ASSETS</b>	9,664,694.33
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	636,003.41
<b>Total Accounts Payable</b>	636,003.41

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of September 30, 2024

	Sep 30, 24
<b>Credit Cards</b>	
20019 · California Bank & Tr (JA-8147)	1,721.84
20018 · California Bank & Tr (JA-7024)	55.62
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)	55.99
20016 · CB&T (JA-4502) Cancelled	0.00
20017 · FP Ace Hdw #5801 store acct	0.00
20020 · Voyager US Bank (6289)	159.14
20030 · Office Depot (5089)	-54.56
20031 · Office Depot (3105) closed	0.00
<b>Total Credit Cards</b>	<b>1,938.03</b>
<b>Other Current Liabilities</b>	
21017 · Bridge Loan	0.00
21016 · Employee - Accr Paid Time Off	9,575.00
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	20,058.53
21012 · Wages Payable	5,382.40
21013 · Covid Pandemic Funding	0.00
21014 · Payroll Taxes Payable	1,610.53
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	-519.00
<b>Total Other Current Liabilities</b>	<b>36,307.46</b>
<b>Total Current Liabilities</b>	<b>674,248.90</b>
<b>Long Term Liabilities</b>	
21010 · USDA Loans Interest Payable	18,235.65
28040 · USDA Loans Payable	
28044 · Accountant Adjustment	-77,000.00
28041 · USDA Loan Dated 12/07/05 #03	306,376.00
28042 · USDA Loan Dated 12/07/05 #04	755,681.00
28043 · USDA Loan Dated 05/19/11 #06	1,661,024.00
28040 · USDA Loans Payable - Other	0.00
<b>Total 28040 · USDA Loans Payable</b>	<b>2,646,081.00</b>
28046 · Current Maturities (interest)	77,000.00
<b>Total Long Term Liabilities</b>	<b>2,741,316.65</b>
<b>Total Liabilities</b>	<b>3,415,565.55</b>

**Frazier Park Public Utility District  
Balance Sheet**

Accrual Basis

As of September 30, 2024

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	<u>Sep 30, 24</u>
<b>Equity</b>	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	236,213.07
31001 · Suspense-t/b Recategorized	0.00
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,416,641.56
32000 · Unrestricted Net Assets	3,142,142.10
Net Income	136,107.38
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Total Equity	6,249,128.78
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,664,694.33</b>

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**Frazier Park Public Utility District**

**Profit & Loss**

September 2024

Accrual Basis

	<u>Sep 24</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40001 · Water Sales - Residential	105,219.80
40002 · Water Sales - Business	15,569.64
40010 · Late Fees	2,456.73
40011 · Re-Connection Fees	302.85
40012 · Credit Card Fees Income	1,490.00
40014 · Administrative Fee Income	1,112.50
44012 · Interest Reserve Funds	248.08
45000 · Property Lease/Rental Income	2,606.64
<b>Total Income</b>	<u>129,006.24</u>
<b>Gross Profit</b>	129,006.24
<b>Expense</b>	
61010 · Bank Fees - (check for reimb)	35.00
65013 · Digital/Electronic/Computer Exp	
65014 · Web Site/Computer Services	322.96
<b>Total 65013 · Digital/Electronic/Computer Exp</b>	<u>322.96</u>
61012 · Director's Fees all	
61014 · Directors' Fees - Meetings	1,283.32
61013 · Directors Fees - ADHOCs	166.33
<b>Total 61012 · Director's Fees all</b>	<u>1,449.65</u>
51024 · Distribution System	
51025 · Maintenance	3,350.45
51026 · Tool Maintenance & Expense	57.83
51028 · Road/Leak Repair	7,771.17
<b>Total 51024 · Distribution System</b>	<u>11,179.45</u>
62080 · Field Support	31.21
51031 · Fuel	
51032 · Fuel - Gas	832.51
<b>Total 51031 · Fuel</b>	<u>832.51</u>
52110 · Maintenance & Repairs	
52118 · Vehicle Maintenance	483.27
<b>Total 52110 · Maintenance &amp; Repairs</b>	<u>483.27</u>
64100 · Meetings/Support Expenses	55.99
64110 · Merchant Credit Card Fees	1,997.07
64710 · Office Expense	336.97
64715 · Office Supplies	573.88
65005 · Postage/FedEx/Box Rent	709.52
65010 · Professional & Contract Service	
65015 · Bookkeeper	1,537.50
65019 · Legal Fees	457.90
<b>Total 65010 · Professional &amp; Contract Service</b>	<u>1,995.40</u>

**Frazier Park Public Utility District**

**Profit & Loss**

September 2024

Accrual Basis

	<u>Sep 24</u>
<b>66010 · Telephone</b>	
66011 · Answering Service	343.79
66015 · Cell Phones/Satellite Phones	107.65
66018 · Internet - Office Computers	230.17
<b>Total 66010 · Telephone</b>	<u>681.61</u>
<b>51023 · Uniforms-Mats-Towels Expense</b>	48.90
<b>66510 · Utilities</b>	
51022 · Operations-Pump Power Electrica	7,693.72
66511 · Electricity - Offices	488.04
66515 · Gas	22.52
<b>Total 66510 · Utilities</b>	<u>8,204.28</u>
<b>60000 · Wages &amp; Payroll Related Expense</b>	
60010 · Wages - Administrative	
60012 · Wages - Admin-Other Staff	7,122.95
<b>Total 60010 · Wages - Administrative</b>	7,122.95
60020 · Wages - Operations	
60021 · Wages - Operations-Managerial	6,794.76
60022 · Wages - Operations-Other Staff	16,538.35
<b>Total 60020 · Wages - Operations</b>	<u>23,333.11</u>
60100 · Payroll Tax Expenses	
60101 · Payroll Tax Expense - Federal	2,321.08
<b>Total 60100 · Payroll Tax Expenses</b>	2,321.08
60150 · Payroll Processing Fees	
60151 · Payroll Check Processing	323.65
60153 · ADP Retirement Plan Admin Fees	214.00
<b>Total 60150 · Payroll Processing Fees</b>	<u>537.65</u>
60200 · Employee Benefits	
60201 · Dental Insurance	523.68
60202 · Medical Insurance	8,471.34
60203 · Vision Insurance	139.56
60204 · Workers Comp Insurance	1,054.08
60207 · ADP RS - Employer Match	372.55
<b>Total 60200 · Employee Benefits</b>	<u>10,561.21</u>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<u>43,876.00</u>
<b>Total Expense</b>	<u>72,813.67</u>
<b>Net Ordinary Income</b>	56,192.57

**Frazier Park Public Utility District**  
**Profit & Loss**  
September 2024

Accrual Basis

	<u>Sep 24</u>
Other Income/Expense	
Other Income	
89000 · Over/Under Collections	-19.80
Total Other Income	-19.80
Net Other Income	-19.80
Net Income	<u><u>56,172.77</u></u>

Frazier Park Public Utility District  
**Profit & Loss Budget vs. Actual**  
 September 2024

	Sep 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40001 · Water Sales - Residential	105,219.80	101,166.67	4,053.13	104.0%
40002 · Water Sales - Business	15,569.64	10,641.67	4,927.97	146.3%
40010 · Late Fees	2,456.73	2,033.33	423.40	120.8%
40011 · Re-Connection Fees	302.85	152.08	150.77	199.1%
40012 · Credit Card Fees Income	1,490.00	1,258.33	231.67	118.4%
40013 · New Connection/Main Ext Fees	0.00	0.00	0.00	0.0%
40014 · Administrative Fee Income	1,112.50	875.00	237.50	127.1%
40016 · Returned Check Fee	0.00	19.00	-19.00	0.0%
42600 · Kern County				
42620 · Taxes KC Fund	0.00	5,416.67	-5,416.67	0.0%
42622 · Standby Assessment KC Fund	0.00	508.33	-508.33	0.0%
42623 · Delinquent Assessments KC	0.00	291.67	-291.67	0.0%
<b>Total 42600 · Kern County</b>	<b>0.00</b>	<b>6,216.67</b>	<b>-6,216.67</b>	<b>0.0%</b>
43000 · CBT-CC Cash Back Savings	0.00	41.67	-41.67	0.0%
44012 · Interest Reserve Funds	248.08	250.00	-1.92	99.2%
45000 · Property Lease/Rental Income	2,606.64	2,316.67	289.97	112.5%
<b>Total Income</b>	<b>129,006.24</b>	<b>124,971.09</b>	<b>4,035.15</b>	<b>103.2%</b>
<b>Gross Profit</b>	<b>129,006.24</b>	<b>124,971.09</b>	<b>4,035.15</b>	<b>103.2%</b>
<b>Expense</b>				
61005 · Advertising	0.00	91.67	-91.67	0.0%
61010 · Bank Fees - (check for reimb)	35.00	50.00	-15.00	70.0%
64720 · Covid - PPE, etc.	0.00	12.50	-12.50	0.0%
64721 · Customer-Emergency Services	0.00	0.00	0.00	0.0%
65013 · Digital/Electronic/Computer Exp				
65012 · Accounting Program Service	0.00	241.67	-241.67	0.0%
65014 · Web Site/Computer Services	322.96	350.00	-27.04	92.3%
<b>Total 65013 · Digital/Electronic/Computer Exp</b>	<b>322.96</b>	<b>591.67</b>	<b>-268.71</b>	<b>54.6%</b>
61012 · Director's Fees all				
61014 · Directors' Fees - Meetings	1,283.32	2,083.33	-800.01	61.6%
61013 · Directors Fees - ADHOCs	166.33	550.00	-383.67	30.2%
<b>Total 61012 · Director's Fees all</b>	<b>1,449.65</b>	<b>2,633.33</b>	<b>-1,183.68</b>	<b>55.1%</b>

Frazier Park Public Utility District  
**Profit & Loss Budget vs. Actual**  
 September 2024

	Sep 24	Budget	\$ Over Budget	% of Budget
<b>51024 · Distribution System</b>				
51025 · Maintenance	3,350.45	6,333.33	-2,982.88	52.9%
51026 · Tool Maintenance & Expense	57.83	241.67	-183.84	23.9%
51027 · Emergency Water Hauling	0.00	208.33	-208.33	0.0%
51028 · Road/Leak Repair	7,771.17	5,833.33	1,937.84	133.2%
51030 · Property Repair	0.00	166.67	-166.67	0.0%
<b>Total 51024 · Distribution System</b>	<b>11,179.45</b>	<b>12,783.33</b>	<b>-1,603.88</b>	<b>87.5%</b>
61015 · Dues	0.00	1,666.67	-1,666.67	0.0%
61016 · Election Kern County Fees	0.00	0.00	0.00	0.0%
62020 · Education & Training	0.00	375.00	-375.00	0.0%
51081 · Environmental Fees	0.00	22.92	-22.92	0.0%
52021 · Equipment Rental	0.00	250.00	-250.00	0.0%
62080 · Field Support	31.21	125.00	-93.79	25.0%
51031 · Fuel				
51032 · Fuel - Gas	832.51	683.33	149.18	121.8%
51033 · Fuel - Diesel	0.00	591.67	-591.67	0.0%
<b>Total 51031 · Fuel</b>	<b>832.51</b>	<b>1,275.00</b>	<b>-442.49</b>	<b>65.3%</b>
63560 · Insurance				
63561 · Property Insurance	0.00	1,083.33	-1,083.33	0.0%
63562 · Equipment & Liability Insurance	0.00	2,500.00	-2,500.00	0.0%
63563 · Director's Bond Policy	0.00	291.67	-291.67	0.0%
<b>Total 63560 · Insurance</b>	<b>0.00</b>	<b>3,875.00</b>	<b>-3,875.00</b>	<b>0.0%</b>
63640 · Interest Expense				
63641 · Interest Exp - USDA 12/07/05-03	0.00	1,014.06	-1,014.06	0.0%
63642 · Interest Exp - USDA 12/07/05-04	0.00	2,585.42	-2,585.42	0.0%
63643 · Interest Exp - USDA 05/19/11-06	0.00	3,538.28	-3,538.28	0.0%
<b>Total 63640 · Interest Expense</b>	<b>0.00</b>	<b>7,137.76</b>	<b>-7,137.76</b>	<b>0.0%</b>
63700 · License, Fees, & Permits	0.00	1,833.33	-1,833.33	0.0%
52110 · Maintenance & Repairs				
52111 · Building/Facility Maintenance	0.00	1,250.00	-1,250.00	0.0%
52114 · Computer Maintenance	0.00	83.33	-83.33	0.0%
52116 · Equipment Maintenance	0.00	666.67	-666.67	0.0%
52118 · Vehicle Maintenance	483.27	375.00	108.27	128.9%
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>483.27</b>	<b>2,375.00</b>	<b>-1,891.73</b>	<b>20.3%</b>

Frazier Park Public Utility District  
**Profit & Loss Budget vs. Actual**  
 September 2024

	Sep 24	Budget	\$ Over Budget	% of Budget
64100 · Meetings/Support Expenses	55.99	58.33	-2.34	96.0%
64110 · Merchant Credit Card Fees	1,997.07	1,708.33	288.74	116.9%
65022 · Property Taxes	0.00	8.33	-8.33	0.0%
64710 · Office Expense	336.97	541.67	-204.70	62.2%
64715 · Office Supplies	573.88	458.33	115.55	125.2%
65005 · Postage/FedEx/Box Rent	709.52	1,416.67	-707.15	50.1%
65008 · Printing	0.00	1,000.00	-1,000.00	0.0%
65010 · Professional & Contract Service				
65011 · Accountant/Auditor	0.00	1,500.00	-1,500.00	0.0%
65015 · Bookkeeper	1,537.50	3,000.00	-1,462.50	51.3%
60513 · Engineering	0.00	416.67	-416.67	0.0%
65019 · Legal Fees	457.90	833.33	-375.43	54.9%
<b>Total 65010 · Professional &amp; Contract Service</b>	<b>1,995.40</b>	<b>5,750.00</b>	<b>-3,754.60</b>	<b>34.7%</b>
65025 · Publications	0.00	0.00	0.00	0.0%
65080 · Safety	0.00	500.00	-500.00	0.0%
66000 · Security Monitoring Expense	0.00	91.67	-91.67	0.0%
60300 · Staff Appreciation	0.00	43.75	-43.75	0.0%
51082 · Testing & Lab Fees	0.00	583.33	-583.33	0.0%
66010 · Telephone				
66011 · Answering Service	343.79	375.00	-31.21	91.7%
66015 · Cell Phones/Satellite Phones	107.65	125.00	-17.35	86.1%
66018 · Internet - Office Computers	230.17	150.00	80.17	153.4%
66019 · Office Landline	0.00	220.83	-220.83	0.0%
<b>Total 66010 · Telephone</b>	<b>681.61</b>	<b>870.83</b>	<b>-189.22</b>	<b>78.3%</b>
66170 · Travel				
66174 · Travel - Airlines	0.00	183.33	-183.33	0.0%
66175 · Travel - Car Rental	0.00	83.33	-83.33	0.0%
66171 · Travel - Lodging	0.00	166.67	-166.67	0.0%
66173 · Travel - Meals	0.00	83.33	-83.33	0.0%
66172 · Travel - Mileage	0.00	41.67	-41.67	0.0%
66176 · Travel - Parking	0.00	16.67	-16.67	0.0%
<b>Total 66170 · Travel</b>	<b>0.00</b>	<b>575.00</b>	<b>-575.00</b>	<b>0.0%</b>
51023 · Uniforms-Mats-Towels Expense	48.90	279.17	-230.27	17.5%
66510 · Utilities				
51022 · Operations-Pump Power Electrica	7,693.72	7,666.67	27.05	100.4%
66511 · Electricity - Offices	488.04	350.00	138.04	139.4%
66515 · Gas	22.52	83.33	-60.81	27.0%
66517 · Trash/Hauling	0.00	58.33	-58.33	0.0%
<b>Total 66510 · Utilities</b>	<b>8,204.28</b>	<b>8,158.33</b>	<b>45.95</b>	<b>100.6%</b>

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 Accrual Basis

Frazier Park Public Utility District  
**Profit & Loss Budget vs. Actual**  
 September 2024

	Sep 24	Budget	\$ Over Budget	% of Budget
<b>60000 · Wages &amp; Payroll Related Expense</b>				
60010 · Wages - Administrative				
60012 · Wages - Admin-Other Staff	7,122.95	9,000.00	-1,877.05	79.1%
<b>Total 60010 · Wages - Administrative</b>	7,122.95	9,000.00	-1,877.05	79.1%
60020 · Wages - Operations				
60021 · Wages - Operations-Managerial	6,794.76	8,500.00	-1,705.24	79.9%
60022 · Wages - Operations-Other Staff	16,538.35	17,950.00	-1,411.65	92.1%
<b>Total 60020 · Wages - Operations</b>	23,333.11	26,450.00	-3,116.89	88.2%
60100 · Payroll Tax Expenses				
60101 · Payroll Tax Expense - Federal	2,321.08	2,833.33	-512.25	81.9%
60102 · Payroll Tax Expense - State	0.00	100.00	-100.00	0.0%
<b>Total 60100 · Payroll Tax Expenses</b>	2,321.08	2,933.33	-612.25	79.1%
60150 · Payroll Processing Fees				
60151 · Payroll Check Processing	323.65	425.00	-101.35	76.2%
60152 · Payroll Clock & Software	0.00	137.50	-137.50	0.0%
60153 · ADP Retirement Plan Admin Fees	214.00	241.67	-27.67	88.6%
<b>Total 60150 · Payroll Processing Fees</b>	537.65	804.17	-266.52	66.9%
60160 · Employee Hiring Expenses	0.00	41.67	-41.67	0.0%
60200 · Employee Benefits				
60201 · Dental Insurance	523.68	616.67	-92.99	84.9%
60202 · Medical Insurance	8,471.34	10,583.33	-2,111.99	80.0%
60203 · Vision Insurance	139.56	175.00	-35.44	79.7%
60204 · Workers Comp Insurance	1,054.08	3,916.67	-2,862.59	26.9%
60205 · Employee Medical Expenses	0.00	16.67	-16.67	0.0%
60207 · ADP RS - Employer Match	372.55	508.33	-135.78	73.3%
<b>Total 60200 · Employee Benefits</b>	10,561.21	15,816.67	-5,255.46	66.8%
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	43,876.00	55,045.84	-11,169.84	79.7%
<b>Total Expense</b>	72,813.67	112,187.76	-39,374.09	64.9%
<b>Net Ordinary Income</b>	56,192.57	12,783.33	43,409.24	439.6%
<b>Other Income/Expense</b>				
Other Income				
89200 · Special Dividends	0.00	0.00	0.00	0.0%
89000 · Over/Under Collections	-19.80			

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 Accrual Basis

Frazier Park Public Utility District  
**Profit & Loss Budget vs. Actual**  
 September 2024

	Sep 24	Budget	\$ Over Budget	% of Budget
89100 · Grant Income - Non Operating				
89101 · CA-Meter/Well Project	0.00	0.00	0.00	0.0%
89102 · CA for FPPUD/LOW	0.00	0.00	0.00	0.0%
89107 · CA-Water Hauling(No.1) 2023	0.00	0.00	0.00	0.0%
<b>Total 89100 · Grant Income - Non Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
89300 · Gain on Sale of Asset	0.00	0.00	0.00	0.0%
89400 · Misc Receipts	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<b>-19.80</b>	<b>0.00</b>	<b>-19.80</b>	<b>100.0%</b>
Other Expense				
91000 · Other non-operating expenses	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>-19.80</b>	<b>0.00</b>	<b>-19.80</b>	<b>100.0%</b>
<b>Net Income</b>	<b>56,172.77</b>	<b>12,783.33</b>	<b>43,389.44</b>	<b>439.4%</b>