

**Grizzly Lake Community Services District**  
**Balance Sheet**  
As of April 30, 2026

	Apr 30, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
<b>OPERATING ACCOUNTS</b>	
Plumas Bank-3662	54,555.38
<b>Total OPERATING ACCOUNTS</b>	54,555.38
Petty Cash	200.00
<b>RESERVE ACCOUNTS</b>	
Plumas Bank (7734)	89,002.44
US Bank USDA Reserve - 5038	29,408.14
<b>Total RESERVE ACCOUNTS</b>	118,410.58
<b>Total Checking/Savings</b>	173,165.96
<b>Accounts Receivable</b>	
Accounts Receivable	180,572.91
Grant Receivables	20,033.63
<b>Total Accounts Receivable</b>	200,606.54
<b>Other Current Assets</b>	
Account for Credit Transfer	-121.22
Employee Advance	296.27
Insurance Receivables	1,244.40
Payroll Asset	-0.40
<b>Total Other Current Assets</b>	1,419.05
<b>Total Current Assets</b>	375,191.55
<b>Fixed Assets</b>	
Accumulated Depreciation	-1,146,225.00
Buildings and Land	62,000.00
Crocker Mt. Project	647,252.40
Delleker Sewer Pond Improv	25,015.61
Delleker Telemetry	16,009.00
Equipment	208,719.05
Fixed Assets - General	42,816.45
Office Equipment	271.89
Park Property	47,005.73
Sewer System	339,201.81
Water System	913,245.38
WIP - Water Project	121,221.16
<b>Total Fixed Assets</b>	1,276,533.48
<b>TOTAL ASSETS</b>	<b>1,651,725.03</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	38,103.17
<b>Total Accounts Payable</b>	38,103.17
<b>Other Current Liabilities</b>	
Accrued Interest Payable	212.00
Compensated Absences	4,724.00
Direct Deposit Liabilities	-4,758.71
Grants Receivable / Payable	85,940.00
Health Insurance	9,054.85
Other Current Liability	793.00
Payroll Corrections	-6.42

**Grizzly Lake Community Services District**  
**Balance Sheet**  
As of April 30, 2026

---

	Apr 30, 26
<b>Payroll Liabilities</b>	
CA PIT / SDI	-1,743.74
CA SUI / ETT	-297.66
Federal Taxes (941/944)	3,605.73
SDRMA Ancillary	65.77
SDRMA Family	-65.77
Payroll Liabilities - Other	100.61
	1,664.94
<b>Total Payroll Liabilities</b>	1,664.94
<b>Prior Year Payroll Taxes</b>	12,405.23
	110,028.89
<b>Total Other Current Liabilities</b>	110,028.89
<b>Total Current Liabilities</b>	148,132.06
<b>Long Term Liabilities</b>	
CAT Financial - Mini Excavator	329.74
Crocker Mt. Water Tank Loan	291,171.25
WIP-Water Project Grant Advance	93,903.00
	385,403.99
<b>Total Long Term Liabilities</b>	385,403.99
<b>Total Liabilities</b>	533,536.05
<b>Equity</b>	
Capital Improvement Reserve	128,246.07
Loan Reserve	29,257.00
Opening Balance Equity	-1,393.89
Opening Balance Equity	18,702.27
Retained Earnings	959,652.08
Net Income	-16,274.55
	1,118,188.98
<b>Total Equity</b>	1,118,188.98
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,651,725.03</b>

**Grizzly Lake Community Services District**  
**Warrant Register**  
**April 2026**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>Apr 26</b>				
04/01/2026	10503	CTR Water INC	INV 7198.05	4,455.00
04/01/2026	10505	Plumas-Sierra Rural Electric Cooperative	Acct 19551	91.42
04/01/2026	10505	Plumas-Sierra Rural Electric Cooperative	ACCT 994	495.21
04/01/2026		Amazon		16.08
04/01/2026		Harbor Freight		74.63
04/02/2026	10502	Plumas County Clerk Recorder	Lein release	40.00
04/03/2026	10460	Intermountain Disposal Inc	Green waste 5 yards	41.25
04/06/2026	10504	Q&D Construction LLC	INV 17170-005	2,220.00
04/09/2026		Amazon		25.72
04/13/2026	10508	Hunt & Sons LLC	INV 26340	264.48
04/13/2026	10509	Best Best & Krieger	INV 1057959	855.00
04/14/2026	10511	Intermountain Disposal Inc	INV 28305	48.72
04/14/2026		US Bank		6.50
04/15/2026		Ooma		56.88
04/20/2026	10514	Cline & Associates		4,600.00
04/21/2026	10513	Hunt & Sons LLC	INV 40723	186.28
04/21/2026	10512	Mountain Water Management & Services	Inv 1399 Service for April 2026	2,500.00
04/21/2026	10515	SGS North America, INC		75.00
04/23/2026		Grizzly Lake Community Services District	April 2026	5,416.66
04/23/2026	10516	CTR Water INC	INV 7198.04	1,980.00
04/23/2026	10517	FGL Environmental	INV 672794A	81.00
04/26/2026	10461	Intermountain Disposal Inc	dump run	46.60
04/28/2026	10520	Christian F Johnson	Ice for samples	7.98
04/28/2026	10521	Joleen Cline	Postage	234.00
04/28/2026	10521	Joleen Cline	Statement paper	61.34
04/29/2026		Sierra Garage	2019 Ford F150 remove and replace wheel be...	501.21
04/30/2026	10522	Liberty Utilities CA	119 DELLEKER DR	652.79
04/30/2026	10522	Liberty Utilities CA	3250 HWY 70 PMP 3&4	2,003.53
04/30/2026	10522	Liberty Utilities CA	7381 MILK WEED CHOR PUMP	69.57
04/30/2026		Plumas Bank		10.40
<b>Apr 26</b>				<b><u>27,117.25</u></b>

**Grizzly Lake Community Services District**  
**Profit & Loss Budget vs. Actual**  
 July 2025 through April 2026

	<u>Jul '25 - April 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Late fees and interest	7,360.30		
Service charges	150.00		
<b>Service Revenue</b>			
<b>Sewer Service</b>			
Septage Receiving	10,907.87	17,500.00	-6,592.13
Sewer Seasonal Residential	0.00	0.00	0.00
Sewer Service Commercial	9,730.44	10,438.64	-708.20
Sewer Service Residential	199,665.17	203,546.53	-3,881.36
Sewer Stand by	6,965.96	7,836.60	-870.64
Sewer Service - Other	0.00	0.00	0.00
<b>Total Sewer Service</b>	<u>227,269.44</u>	<u>239,321.77</u>	<u>-12,052.33</u>
<b>Water Service Revenue</b>			
Commercial Water	14,439.05	15,172.50	-733.45
Water Service Residential	209,195.60	213,527.80	-4,332.20
Water Stand by	7,429.51	8,330.80	-901.29
Water Tank Surcharge	16,974.91	17,680.00	-705.09
Water Service Revenue - Other	0.00	0.00	0.00
<b>Total Water Service Revenue</b>	<u>248,039.07</u>	<u>254,711.10</u>	<u>-6,672.03</u>
Service Revenue - Other	2,528.78		
<b>Total Service Revenue</b>	<u>477,837.29</u>	<u>494,032.87</u>	<u>-16,195.58</u>
<b>Total Income</b>	<u>485,347.59</u>	<u>494,032.87</u>	<u>-8,685.28</u>
<b>Gross Profit</b>	485,347.59	494,032.87	-8,685.28
<b>Expense</b>			
Admin Fee - Plumas County	0.00	0.00	0.00
Advertising and Promotion	402.06	200.00	202.06
Annual Dues, Licenses & Permits	19,501.28	20,833.34	-1,332.06
Auto Fuel	5,235.82	4,583.34	652.48
Automobile Expense	85.20	2,083.34	-1,998.14
<b>Bank Service Charges</b>			
QuickBooks Payments Fees	0.00	0.00	0.00
Bank Service Charges - Other	92.70	250.00	-157.30
<b>Total Bank Service Charges</b>	<u>92.70</u>	<u>250.00</u>	<u>-157.30</u>
Chemicals	28,869.71	18,333.34	10,536.37
Compliance	300.00	583.34	-283.34
Contingency	1,015.77	8,333.34	-7,317.57
Director Fees	775.00	2,500.00	-1,725.00
Equipment Loan Payments	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00
Equipment Repairs	594.53	0.00	594.53
Job Supplies	3,361.28	8,333.34	-4,972.06

**Grizzly Lake Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2025 through April 2026

	<u>Jul '25 - April 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Liability Insurance	22,981.76	23,000.00	-18.24
Office Supplies	4,266.84	2,500.00	1,766.84
<b>Payroll Expenses</b>			
Contract Services	37,995.00	100,000.00	-62,005.00
Taxes	467.18	13,541.68	-13,074.50
Wages	150,380.04	112,500.00	37,880.04
Worker's Comp Ins. Expense	10,854.74	10,000.00	854.74
<b>Total Payroll Expenses</b>	<u>199,696.96</u>	<u>236,041.68</u>	<u>-36,344.72</u>
Penalties and Interest Fees	0.00	0.00	0.00
Postage and Delivery	1,291.15	3,750.00	-2,458.85
<b>Professional Fees</b>			
Accounting	46,000.00	46,000.00	0.00
Legal Fees	5,137.65	8,333.34	-3,195.69
<b>Total Professional Fees</b>	<u>51,137.65</u>	<u>54,333.34</u>	<u>-3,195.69</u>
<b>Repairs &amp; Maintenance</b>			
Sewer System Repairs	41,336.06	4,166.68	37,169.38
Water System Repairs	17,531.45	4,166.68	13,364.77
Repairs & Maintenance - Other	0.00	0.00	0.00
<b>Total Repairs &amp; Maintenance</b>	<u>58,867.51</u>	<u>8,333.36</u>	<u>50,534.15</u>
Safety / Security Supplies	275.31	1,666.68	-1,391.37
Small Tools & Supplies	1,388.09	5,000.00	-3,611.91
Taxes - Property	0.00	0.00	0.00
Taxes & Licenses	10.00	0.00	10.00
Testing Fees	1,626.00	10,000.00	-8,374.00
Training & Education	288.97	2,083.34	-1,794.37
Transfer to Reserves	54,166.68	54,166.68	0.00
Uniforms	0.00	0.00	0.00
<b>Utilities</b>			
Electric	45,412.95	32,916.68	12,496.27
Refuse	619.53	375.00	244.53
Telephone	567.02	583.34	-16.32
<b>Total Utilities</b>	<u>46,599.50</u>	<u>33,875.02</u>	<u>12,724.48</u>
<b>Total Expense</b>	<u>502,829.77</u>	<u>500,783.48</u>	<u>2,046.29</u>
<b>Net Ordinary Income</b>	-17,482.18	-6,750.61	-10,731.57
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Administration Fee	1,368.00	1,520.00	-152.00
Interest Earned	0.00	0.00	0.00
Interest Income	114.26	166.68	-52.42
New Service Connection Fees	0.00	0.00	0.00
Property Tax Revenue	34,002.13	20,000.00	14,002.13
Transfer from Operating	54,166.68	54,166.68	0.00

**Grizzly Lake Community Services District**  
**Profit & Loss Budget vs. Actual**  
 July 2025 through April 2026

	<u>Jul '25 - April 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Other Income	89,651.07	75,853.36	13,797.71
Other Expense			
Connection Expense	0.00	0.00	0.00
Misc A/R Clearing			
Reserve Act Expense	34,909.03	47,500.00	-12,590.97
USDA Loan Payment US Bank	5,928.75	6,000.00	-71.25
<b>Total Other Expense</b>	<u>40,837.78</u>	<u>53,500.00</u>	<u>-12,662.22</u>
<b>Net Other Income</b>	<u>48,813.29</u>	<u>22,353.36</u>	<u>26,459.93</u>
<b>Net Income</b>	<u><u>31,331.11</u></u>	<u><u>15,602.75</u></u>	<u><u>15,728.36</u></u>