

**Grizzly Lake Community Services District**  
**Balance Sheet**  
As of December 31, 2025

	Dec 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
<b>OPERATING ACCOUNTS</b>	
Plumas Bank-3662	64,282.72
<b>Total OPERATING ACCOUNTS</b>	64,282.72
Petty Cash	200.00
<b>RESERVE ACCOUNTS</b>	
Plumas Bank (7734)	88,669.96
US Bank USDA Reserve - 5038	13,184.08
<b>Total RESERVE ACCOUNTS</b>	101,854.04
<b>Total Checking/Savings</b>	166,336.76
<b>Accounts Receivable</b>	
Accounts Receivable	228,340.60
Grant Receivables	20,033.63
<b>Total Accounts Receivable</b>	248,374.23
<b>Other Current Assets</b>	
Account for Credit Transfer	-126.84
Employee Advance	296.27
Insurance Receivables	1,244.40
Payroll Asset	-0.40
<b>Total Other Current Assets</b>	1,413.43
<b>Total Current Assets</b>	416,124.42
<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>1,692,657.90</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
Grants Receivable / Payable	85,940.00
Health Insurance	9,054.85
Other Current Liability	793.00
Payroll Corrections	-6.42
<b>Payroll Liabilities</b>	
CA PIT / SDI	-1,743.74
CA SUI / ETT	-297.66
Federal Taxes (941/944)	3,605.73

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	Dec 31, 25
SDRMA Ancillary	65.77
SDRMA Family	-65.77
Payroll Liabilities - Other	2,835.12
Total Payroll Liabilities	4,399.45
Prior Year Payroll Taxes	12,405.23
Total Other Current Liabilities	117,522.11
Total Current Liabilities	155,625.28
Long Term Liabilities	
CAT Financial - Mini Excavator	2,898.34
Caterpillar Finance Skid Steer	16,377.60
Caterpillar Financial Services0	2,321.50
Crocker Mt. Water Tank Loan	291,171.25
WIP-Water Project Grant Advance	93,903.00
Total Long Term Liabilities	406,671.69
Total Liabilities	562,296.97
Equity	
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	938,436.17
Net Income	17,113.31
Total Equity	1,130,360.93
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,692,657.90</b>

**Grizzly Lake Community Services District**  
**Warrant Register**  
**December 2025**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>Dec 25</b>				
12/01/2025	DEBIT	Amazon		16.08
12/04/2025	10377	Joleen Cline	Stamps	234.00
12/04/2025		Dollar General		10.14
12/04/2025	10378	Plumas-Sierra Rural Electric Cooperative	Account 994	437.82
12/04/2025	10378	Plumas-Sierra Rural Electric Cooperative	Account 19551	91.42
12/04/2025	10379	Hunt & Sons LLC	Inv 873670	97.14
12/04/2025	10380	Plumas Ace Hardware	ACCT 168	98.28
12/04/2025	10381	Liberty Utilities CA	73821 Milk weed dr	137.63
12/04/2025	10381	Liberty Utilities CA	73783 S Delleker Rd	176.31
12/04/2025	10381	Liberty Utilities CA	119 Delleker Dr	347.37
12/04/2025	10381	Liberty Utilities CA	3250 HWY 70 3&4 Pump	3,725.70
12/08/2025	10385	SGS North America, INC	Coliforms RN 25120051	167.00
12/08/2025	10385	SGS North America, INC	Turbidity INV RN 336574	57.00
12/08/2025	10385	SGS North America, INC	Sub drinking water to wetlab RN 336563	50.00
12/08/2025	10388	Best Best & Krieger	INV 1048200	280.50
12/09/2025	10389	SWRCB	WS-1054560	372.90
12/09/2025	10389	SWRCB	WS-1054559	1,411.04
12/09/2025	10391	Cline & Associates	Contract Svs. Dec 2025	4,600.00
12/09/2025		Amazon		42.89
12/11/2025		Pool Zoom	Jumbo chlorine floater	39.10
12/11/2025		Amazon	Chlorine floater	23.58
12/12/2025	10384	Travis W Russell	12/1/25 24 miles	16.80
12/12/2025	10386	CTR Water INC	SWRCB reports June-Oct 2025	5,280.00
12/12/2025	10387	California Department of Tax & Fee Admini	ACCT:094-020132, Letter ID: L0033405951	353.84
12/12/2025	DEBIT	Home Depot	Buliding Material	810.52
12/12/2025			Service Charge	6.50
12/15/2025	10392	Dickens Drilling Inc	Well #1	337.50
12/15/2025	10393	Intermountain Disposal Inc	Inv 25778	48.72
12/15/2025	10394	FGL Environmental	INV 591567A	65.00
12/15/2025	ACH	Ooma		56.65
12/16/2025	10396	Mountain Water Management & Services	December Water Services Inv 1343	2,500.00
12/20/2025	10395	USPS		12.16
12/22/2025	10401	Hunt & Sons LLC	Inv 895874	225.31
12/22/2025		Dollar General	Toliet paper, glade air fresh, bub tbc drop in, T...	35.50
12/26/2025	10397	Travis W Russell	12/15/25 22 miles	15.40
12/29/2025	10402	USDA Forest Service	01/01/2025-12/31/25	313.35
12/29/2025	10404	Plumas Ace Hardware	inv641327 gloves	21.44
12/29/2025	10404	Plumas Ace Hardware	inv643315 ear plugs	5.08
12/29/2025	10404	Plumas Ace Hardware	inv643624 Caulkgun	13.93
12/29/2025	10404	Plumas Ace Hardware	inv643791 cutoff, confult, ins brush	46.65
12/29/2025	10404	Plumas Ace Hardware	inv644488 locknuts, pvc, adaptir	30.82
12/29/2025	10404	Plumas Ace Hardware	inv644568 metal screw, catalst	26.25
12/29/2025	10404	Plumas Ace Hardware	inv644654 wood shims, flapdisc	16.50
12/29/2025	10404	Plumas Ace Hardware	inv644981 single sided key	2.13
12/30/2025	10405	United States Treasury {2}	68-0048758 Form 940 2025	467.18
12/31/2025	DEBIT	Office Depot		289.56
12/31/2025		Plumas Bank		10.60
<b>Dec 25</b>				<b>23,423.29</b>

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

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Late fees and interest	4,257.96		
Returned Check Charges	50.00		
Service charges	150.00		
<b>Service Revenue</b>			
<b>Sewer Service</b>			
Septage Receiving	10,907.87	10,500.00	407.87
Sewer Seasonal Residential	0.00	0.00	0.00
Sewer Service Commercial	5,878.20	6,263.20	-385.00
Sewer Service Residential	112,575.38	122,127.93	-9,552.55
Sewer Stand by	3,495.89	4,701.96	-1,206.07
Sewer Service - Other	0.00	0.00	0.00
<b>Total Sewer Service</b>	<u>132,857.34</u>	<u>143,593.09</u>	<u>-10,735.75</u>
<b>Water Service Revenue</b>			
Commercial Water	8,821.82	9,103.50	-281.68
Water Service Residential	118,783.83	128,116.68	-9,332.85
Water Stand by	3,826.80	4,998.48	-1,171.68
Water Tank Surcharge	9,382.08	10,608.00	-1,225.92
Water Service Revenue - Other	0.00	0.00	0.00
<b>Total Water Service Revenue</b>	<u>140,814.53</u>	<u>152,826.66</u>	<u>-12,012.13</u>
Service Revenue - Other	1,235.13		
<b>Total Service Revenue</b>	<u>274,907.00</u>	<u>296,419.75</u>	<u>-21,512.75</u>
<b>Total Income</b>	<u>279,364.96</u>	<u>296,419.75</u>	<u>-17,054.79</u>
<b>Gross Profit</b>	279,364.96	296,419.75	-17,054.79
<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	18,977.29	12,500.02	6,477.27
Auto Fuel	2,969.50	2,750.02	219.48
Automobile Expense	85.20	1,250.02	-1,164.82
<b>Bank Service Charges</b>			
QuickBooks Payments Fees	0.00	0.00	0.00
Bank Service Charges - Other	64.90	150.00	-85.10
<b>Total Bank Service Charges</b>	<u>64.90</u>	<u>150.00</u>	<u>-85.10</u>
Chemicals	12,286.15	11,000.02	1,286.13
Compliance	300.00	350.02	-50.02
Contingency	1,007.79	5,000.02	-3,992.23
Director Fees	775.00	1,500.00	-725.00
Equipment Loan Payments	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00
Equipment Repairs	0.00	0.00	0.00

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

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Job Supplies	1,062.33	5,000.02	-3,937.69
Liability Insurance	24,518.76	23,000.00	1,518.76
Office Supplies	1,938.98	1,500.00	438.98
<b>Payroll Expenses</b>			
Contract Services	16,280.00	60,000.00	-43,720.00
Payroll	79,831.60	75,625.04	4,206.56
Worker's Comp Ins. Expense	12,700.74	10,000.00	2,700.74
<b>Total Payroll Expenses</b>	<u>108,812.34</u>	<u>145,625.04</u>	<u>-36,812.70</u>
Penalties and Interest Fees	0.00	0.00	0.00
Postage and Delivery	778.66	2,250.00	-1,471.34
<b>Professional Fees</b>			
Accounting	27,600.00	27,600.00	0.00
Legal Fees	691.50	5,000.02	-4,308.52
<b>Total Professional Fees</b>	<u>28,291.50</u>	<u>32,600.02</u>	<u>-4,308.52</u>
<b>Repairs &amp; Maintenance</b>			
Sewer System Repairs	4,836.56	2,500.04	2,336.52
Water System Repairs	11,119.32	2,500.04	8,619.28
Repairs & Maintenance - Other	0.00	0.00	0.00
<b>Total Repairs &amp; Maintenance</b>	<u>15,955.88</u>	<u>5,000.08</u>	<u>10,955.80</u>
Safety / Security Supplies	275.31	1,000.04	-724.73
Small Tools & Supplies	756.02	3,000.00	-2,243.98
Taxes - Property	0.00	0.00	0.00
Testing Fees	745.00	6,000.00	-5,255.00
Training & Education	0.00	1,250.02	-1,250.02
Transfer to Reserves	16,250.06	32,500.04	-16,249.98
Uniforms	0.00	0.00	0.00
USDA Loan Payments	0.00	0.00	0.00
<b>Utilities</b>			
Electric	29,681.54	19,750.04	9,931.50
Refuse	290.20	225.00	65.20
Telephone	339.50	350.02	-10.52
<b>Total Utilities</b>	<u>30,311.24</u>	<u>20,325.06</u>	<u>9,986.18</u>
<b>Total Expense</b>	<u>266,563.97</u>	<u>313,750.44</u>	<u>-47,186.47</u>
<b>Net Ordinary Income</b>	12,800.99	-17,330.69	30,131.68
<b>RESERVE Income/Expense</b>			
<b>RESERVE Income</b>			
Administration Fee	834.07	912.00	-77.93
Interest Income	71.81	100.04	-28.23
Late Payment Penalties	95.82		
New Service Connection Fees	0.00	0.00	0.00

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

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Property Tax Revenue	3,427.93	12,000.00	-8,572.07
Transfer from Operating	16,250.06	32,500.04	-16,249.98
<b>Total Other Income</b>	<b>20,679.69</b>	<b>45,512.08</b>	<b>-24,832.39</b>
<b>RESERVE Expense</b>			
Connection Expense	0.00	0.00	0.00
Reserve Act Expense	13,532.50	28,500.00	-14,967.50
USDA Loan Payment US Bank	0.00	16,500.00	-16,500.00
<b>Total RESERVE Expense</b>	<b>13,532.50</b>	<b>45,000.00</b>	<b>-31,467.50</b>
<b>Net RESERVE Income/Expense</b>	<b>7,147.19</b>	<b>512.08</b>	<b>6,635.11</b>