Grizzly Lake Community Services District
Balance Sheet
As of September 30, 2025

		Sep 30, 25
ASSETS		
Current Assets		
Checking/Savings		
OPERATING ACCOUNTS		
Plumas Bank-3662	32,067.23	
Total OPERATING ACCOUNTS		32,067.23
Petty Cash		200.00
RESERVE ACCOUNTS		
Plumas Bank (7734)	88,634.20	
US Bank USDA Reserve - 5038	19,132.33	
Total RESERVE ACCOUNTS		107,766.53
Total Checking/Savings		140,033.76
Accounts Receivable		
Accounts Receivable		257,861.14
Grant Receivables		20,033.63
Total Accounts Receivable		277,894.77
Other Current Assets		
Account for Credit Transfer		-126.84
Employee Advance		296.27
Insurance Receivables		1,244.40
Payroll Asset		-0.40
Undeposited Funds		-10.00
Total Other Current Assets		1,403.43
Total Current Assets		419,331.96
Fixed Assets		
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
Total Fixed Assets		1,276,533.48
TOTAL ASSETS		**1,695,865.44**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable		38,103.17
Total Accounts Payable		38,103.17
Other Current Liabilities		
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
Payroll Liabilities		
CA PIT / SDI	-1,743.74	
CA SUI / ETT	-297.66	

Grizzly Lake Community Services District
Balance Sheet
As of September 30, 2025

	Sep 30, 25
Federal Taxes (941/944)	3,605.73
SDRMA Ancillary	65.77
SDRMA Family	-65.77
Payroll Liabilities - Other	-1,359.19
Total Payroll Liabilities	205.14
Prior Year Payroll Taxes	12,405.23
Total Other Current Liabilities	113,327.80
Total Current Liabilities	151,430.97
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	297,100.00
WIP-Water Project Grant Advance	93,903.00
Total Long Term Liabilities	412,600.44
Total Liabilities	564,031.41
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	935,982.09
Net Income	21,040.49
Total Equity	1,131,834.03
TOTAL LIABILITIES & EQUITY	**1,695,865.44**

Grizzly Lake Community Services District
Warrant Register
September 2025

Date	Num	Name	Memo	Amount
Sep 25				
09/02/2025		Amazon		16.08
09/03/2025	10278	Travis W Russell	Mileage for 8/25/2025, 22 miles	15.40
09/03/2025	10279	McGarr Excavation	320 Bella Vista	5,962.00
09/03/2025	10280	Hunt & Sons LLC	Inv 569966	272.93
09/03/2025	10281	Plumas Ace Hardware	inv617435	42.88
09/03/2025	10281	Plumas Ace Hardware	inv620383	9.64
09/03/2025	10281	Plumas Ace Hardware	inv622600	48.21
09/03/2025	10286	Plumas-Sierra Rural Electric Cooperative	06/04/2025-07/05/2025	514.07
09/03/2025	10286	Plumas-Sierra Rural Electric Cooperative	07/05/2025-08/04/2025	637.53
09/08/2025	10287	Plumas-Sierra Rural Electric Cooperative	07/02/25-08/04/25 Distr Water tank lak 19551	91.42
09/09/2025	10288	McGarr Excavation Inc.	310 Bella Vista	2,730.00
09/09/2025	10289	Price Tire Center-	2019 Ford F-150 oil filter and oil change	85.20
09/09/2025	10290	Fruit Growers Laboratory Inc.	inv 577246A	200.00
09/09/2025	10290	Fruit Growers Laboratory Inc.	inv 577900A	62.00
09/15/2025	10291	Hunt & Sons LLC	Inv 583094	140.43
09/15/2025	10292	Best Best & Krieger	Inv 1038801	177.50
09/15/2025	10293	Cline & Associates	Contract Svs. for Sept 2025	4,600.00
09/15/2025		US Bank		6.50
09/15/2025	10301	USPS		109.40
09/16/2025	10296	Travis W Russell	Millage for 9/8/25 23 miles	16.10
09/16/2025	10297	Intermountain Disposal Inc	Inv 23129	48.72
09/17/2025	10298	MISSION COMMUNICATIONS, LLC	Service Agreement 12/01/2024 - 11/30/2025	626.00
09/17/2025	10298	MISSION COMMUNICATIONS, LLC	Service Agreement 12/01/2024 - 11/30/2025	626.00
09/18/2025	ACH	Liberty Utilities CA	73783 S Delleker rd shd/swr/ol	105.31
09/18/2025	ACH	Liberty Utilities CA	119 Delleker DR	379.13
09/18/2025	ACH	Liberty Utilities CA	73821 Milk weed dr chor pump	271.02
09/18/2025	ACH	Liberty Utilities CA	3250 HWY 70 PMP 3&4	1,207.75
09/23/2025	10299	Hunt & Sons LLC	Inv 599616	192.36
09/24/2025	10300	Liberty Utilities CA	3250 HWY 70 PMP 3&4	6,405.14
09/29/2025	10304	Fruit Growers Laboratory Inc.	Inv 578783A	65.00
09/29/2025	10304	Fruit Growers Laboratory Inc.	inv577900A	3.00
09/29/2025	10305	Special District Risk Management	WC Audit Inv 78993	355.80
09/29/2025	10306	Jefferson Supply Company	Inv 54771	62.21
09/30/2025		Plumas Bank		8.80
09/30/2025		Ooma		56.55
09/30/2025	10312	Grizzly Lake Community Services District		16,250.06
Sep 25				**42,400.14**

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2024

	July - Sep 2025	Budget	$ Over Budget	Annual Budget
Ordinary Income/Expense				
Income				
Admin Fee (meter read fee)	392.00	456.00	-64.00	1,824.00
County Of Plumas (Misc)	3,427.93	0.00	0.00	0.00
Late fees and interest	2,383.51	0.00	2,383.51	0.00
Service charges	200.00	0.00	200.00	0.00
Sewer Service				
Septage Receiving	0.00	5,250.00	-5,250.00	21,000.00
Sewer Service Commercial	2,862.53	3,131.62	-269.09	12,526.36
Sewer Service Residential	58,050.59	61,063.98	-3,013.39	244,255.83
Sewer Standby	1,617.99	2,350.98	-732.99	9,403.92
Total Sewer Service	68,934.55	72,252.58	-3,318.03	289,010.11
Water Service Revenue				
Commercial Water	3,989.68	4,551.75	-562.07	18,207.00
Water Service Residential	60,214.95	64,058.18	-3,843.23	256,232.48
Water Stand by	1,888.77	2,499.24	-610.47	9,996.96
Water Tank Surcharge	4,742.54	5,304.00	-561.46	21,216.00
Total Water Service Revenue	70,835.94	76,413.17	-5,577.23	305,652.44
Assess. Collected for prev years	0.00	0.00	0.00	0.00
Total Income	139,770.49	148,665.75	-8,895.26	594,662.55
Expense				
Advertising and Promotion	402.06	200.00	202.06	200.00
Annual Dues, Licenses & Permits	1,058.00	6,250.03	-5,192.03	25,000.00
Auto Fuel	1,615.67	1,375.03	240.64	5,500.00
Automobile Expense	82.20	625.03	-542.83	2,500.00
Bank Service Charges	32.40	75.00	-42.60	300.00
Chemicals	0.00	5,500.03	-5,500.03	22,000.00
Compliance	300.00	175.03	124.97	700.00
Contingency	-156.57	2,500.03	-2,656.60	10,000.00
Director Fees	0.00	750.00	-750.00	3,000.00
Job Supplies	449.16	2,500.03	-2,050.87	10,000.00
Liability Insurance	22,981.76	23,000.00	-18.24	23,000.00
Office Supplies	936.38	750.00	186.38	3,000.00
Payroll Expenses				
Contract Servics	6,000.00	30,000.00	-24,000.00	120,000.00
Taxes	0.00	4,062.56	-4,062.56	16,250.00
Worker's Comp Ins. Expense	10,854.74	10,000.00	854.74	10,000.00
Payroll Expenses - Other	32,928.92	33,750.00	-821.08	135,000.00
Total Payroll Expenses	49,783.66	77,812.56	-28,028.90	281,250.00

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2024

	July - Sep 2025	Budget	$ Over Budget	Annual Budget
Postage and Delivery	542.55	1,125.00	-582.45	4,500.00
Professional Fees				
Accounting	13,800.00	13,800.00	0.00	55,200.00
Legal Fees	411.00	2,500.03	-2,089.03	10,000.00
Total Professional Fees	14,211.00	16,300.03	-2,089.03	65,200.00
Repairs & Maintenance				
Sewer System Repairs	4,836.56	1,250.06	3,586.50	5,000.00
Water System Repairs	10,781.82	1,250.06	9,531.76	5,000.00
Repairs & Maintenance - Other	0.00	0.00	0.00	0.00
Total Repairs & Maintenance	15,618.38	2,500.12	13,118.26	10,000.00
Safety / Security Supplies	43.36	500.06	-456.70	2,000.00
Small Tools & Supplies	383.04	1,500.00	-1,116.96	6,000.00
Taxes - Property	0.00	0.00	0.00	0.00
Testing Fees	330.00	3,000.00	-2,670.00	12,000.00
Training & Education	0.00	625.03	-625.03	2,500.00
Transfer to Reserves	16,250.06	16,250.06	0.00	65,000.00
Utilities				
Electric	19,637.44	9,875.06	9,762.38	39,500.00
Refuse	144.04	112.50	31.54	450.00
Telephone	169.65	175.03	-5.38	700.00
Total Utilities	19,951.13	10,162.59	9,788.54	40,650.00
Total Expense	144,814.24	173,475.66	-28,661.42	594,300.00
Net Ordinary Income	-5,043.75	-24,809.91	19,766.16	362.55
Reserve Income/Expense				
Income				
Interest Income	36.05	50.06	-14.01	200.00
New Service Connection Fees	0.00	0.00	0.00	0.00
Property Tax Revenue	0.00	6,000.00	-6,000.00	24,000.00
Transfer from Operating	16,250.06	16,250.06	0.00	65,000.00
Total Reserve Income	16,286.11	22,300.12	-6,014.01	89,200.00
Reserve Expense				
Connection Expense	0.00	0.00	0.00	0.00
USDA Loan Payments	0.00	0.00	0.00	21,240.00
Reserve Expense	13,519.50	14,250.00	-730.50	57,000.00
Total Reserve Expense	13,519.50	14,250.00	-730.50	78,240.00
Net Reserve Income	2,766.61	8,050.12	-5,283.51	10,960.00