

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

|                                 | Apr 30, 25          |
|---------------------------------|---------------------|
| <b>ASSETS</b>                   |                     |
| Current Assets                  |                     |
| Checking/Savings                |                     |
| OPERATING ACCOUNTS              |                     |
| Plumas Bank-3662                | 7,634.35            |
| Total OPERATING ACCOUNTS        | 7,634.35            |
| Petty Cash                      | 200.00              |
| RESERVE ACCOUNTS                |                     |
| Plumas Bank (7734)              | 77,915.24           |
| US Bank USDA Reserve - 5038     | 18,034.77           |
| Total RESERVE ACCOUNTS          | 95,950.01           |
| Total Checking/Savings          | 103,784.36          |
| Accounts Receivable             |                     |
| Accounts Receivable             | 240,686.72          |
| Grant Receivables               | 20,033.63           |
| Utilities Receivables           | -72.48              |
| Total Accounts Receivable       | 260,647.87          |
| 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            | 365,835.66          |
| 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                | 160.86              |
| Park Property                   | 47,005.73           |
| Sewer System                    | 339,201.81          |
| Water System                    | 913,245.38          |
| WIP - Water Project             | 121,221.16          |
| Total Fixed Assets              | 1,276,422.45        |
| <b>TOTAL ASSETS</b>             | <b>1,642,258.11</b> |
| <b>LIABILITIES &amp; EQUITY</b> |                     |
| 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           |

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|                                        | Apr 30, 25          |
|----------------------------------------|---------------------|
| CA SUI / ETT                           | -297.66             |
| Federal Taxes (941/944)                | 3,605.73            |
| SDRMA Ancillary                        | 65.77               |
| SDRMA Family                           | -65.77              |
| Payroll Liabilities - Other            | -1,658.01           |
| <b>Total Payroll Liabilities</b>       | <b>-93.68</b>       |
| <b>Prior Year Payroll Taxes</b>        | <b>12,405.23</b>    |
| <b>Total Other Current Liabilities</b> | <b>113,028.98</b>   |
| <b>Total Current Liabilities</b>       | <b>151,132.15</b>   |
| <b>Long Term Liabilities</b>           |                     |
| 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            | 312,220.00          |
| WIP-Water Project Grant Advance        | 93,903.00           |
| <b>Total Long Term Liabilities</b>     | <b>427,720.44</b>   |
| <b>Total Liabilities</b>               | <b>578,852.59</b>   |
| <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                      | 889,024.79          |
| Net Income                             | -430.72             |
| <b>Total Equity</b>                    | <b>1,063,405.52</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>1,642,258.11</b> |

# Grizzly Lake Community Services District

## Warrant Register

### April 2025

| Date          | Num   | Name                                      | Memo                                              | Amount            |
|---------------|-------|-------------------------------------------|---------------------------------------------------|-------------------|
| <b>Apr 25</b> |       |                                           |                                                   |                   |
| 04/01/2025    | 10752 | Sierra Water Core                         | Inv 10045: Water & Wastewater Consulting,         | 10,060.00         |
| 04/01/2025    | 10754 | Best Best & Krieger                       | Inv 1023408: Review RV/Trailer Connection         | 3,808.00          |
| 04/01/2025    | 10755 | Thatcher Company of Nevada, Inc           | Inv 2025400101506                                 | 328.70            |
| 04/01/2025    | 10755 | Thatcher Company of Nevada, Inc           | Inv 2025400101445                                 | 1,525.16          |
| 04/01/2025    | 10756 | SGS Silver State Analytical Lab           | Inv RN327276: Hexavalent Chromium                 | 465.00            |
| 04/01/2025    | 10757 | Liberty Utilities CA                      | 73783 S Delleker Rd. 02/13/25-03/15/25            | 194.05            |
| 04/01/2025    | 10758 | Liberty Utilities CA                      | 119 Delleker Dr. 02/13/25-03/15/25                | 723.31            |
| 04/01/2025    | 10759 | Liberty Utilities CA                      | 73821 Milk Weed Dr. 02/13/24-03/15/25             | 546.91            |
| 04/01/2025    | 10760 | Liberty Utilities CA                      | 3250 Hwy 70 02/13/22-03/15/25                     | 1,547.72          |
| 04/01/2025    | 10761 | Joleen Cline                              | Reimbursement for Postage for April Stateme...    | 292.00            |
| 04/01/2025    | 10762 | Thatcher Company of Nevada, Inc           | Inv 2025400101210                                 | 677.34            |
| 04/01/2025    | 10762 | Thatcher Company of Nevada, Inc           | Inv 2025400101260: Sodium Bisulfite               | 1,156.16          |
| 04/01/2025    | 10763 | Sierra Water Core                         | Inv 10046: Water & Wastewater Consulting,         | 8,500.00          |
| 04/01/2025    | 10764 | Plumas Ace Hardware                       | Inv 591936: Tiedown Ratchet                       | 38.59             |
| 04/01/2025    | 10764 | Plumas Ace Hardware                       | Inv 590077: Valves                                | 12.86             |
| 04/01/2025    | 10764 | Plumas Ace Hardware                       | Inv 590146: Respirator                            | 25.71             |
| 04/01/2025    | 10764 | Plumas Ace Hardware                       | Inv 591140: 3-Wire Plug                           | 5.35              |
| 04/01/2025    | 10764 | Plumas Ace Hardware                       | Inv 591259: Disposable Gloves                     | 21.44             |
| 04/01/2025    | 10764 | Plumas Ace Hardware                       | Inv 589933: Bucket, Box Cover, Electrical Box ... | 163.70            |
| 04/02/2025    |       |                                           | Reserve Transfer Through 3/31/2025                | 42,000.00         |
| 04/02/2025    | 10765 | Hunt & Sons LLC                           | Inv 431852                                        | 363.37            |
| 04/03/2025    |       | State Water Resources Control Bd (N...    | Wastewater Operator Certification Application     | 171.96            |
| 04/07/2025    |       | California Ocean Protection District      |                                                   | 2.96              |
| 04/07/2025    |       | State Water Resources Control Bd (N...    |                                                   | 169.00            |
| 04/08/2025    | 10766 | Plumas-Sierra Rural Electric Cooperati... | Resort 73821 & Mtn Well 02/03/25-03/05/25         | 493.42            |
| 04/08/2025    | 10767 | Plumas-Sierra Rural Electric Cooperati... | District Water Tank 02/03/25-03/05/25             | 91.42             |
| 04/09/2025    | 10768 | Best Best & Krieger                       | Inv 1024858                                       | 924.00            |
| 04/11/2025    |       | Mountain Hardware and Sports              | Drill-Powered Pump                                | 18.22             |
| 04/14/2025    | 10769 | McGarr Excavation                         | Install new discharge assembly, Invoice 2901      | 14,560.00         |
| 04/14/2025    |       | US Bank                                   |                                                   | 6.50              |
| 04/15/2025    | 10771 | USA Blue Book                             | Inv 00670420: Misc. Items and Repair Labor        | 404.20            |
| 04/15/2025    | 10772 | Intermountain Disposal Inc                | Inv 19806                                         | 46.60             |
| 04/15/2025    | 10774 | Cline & Associates                        | Contract Svs. April 2025                          | 4,600.00          |
| 04/16/2025    |       | Ooma                                      | Phone Services March 2025                         | 56.31             |
| 04/18/2025    | 10775 | Thatcher Company of Nevada, Inc           | Inv 2025400101506: Sodium Bisulfite               | 827.46            |
| 04/21/2025    | 10776 | Hickman, Robert (1705 sold4/15/25         | 1705 Valley View Drive, refund balance on acc...  | 90.60             |
| 04/21/2025    |       | Central Valley Salinity Coalition, Inc    |                                                   | 183.23            |
| 04/22/2025    | 10777 | Thatcher Company of Nevada, Inc           | Inv 2025400101500                                 | 2,496.81          |
| 04/22/2025    | 10778 | Hunt & Sons LLC                           | Inv 447981                                        | 282.30            |
| 04/22/2025    | 10779 | Preferred Tank & Tower                    | Inv 15456: Inspection of Ground Tanks             | 3,350.00          |
| 04/22/2025    | 10780 | Western Nevada                            | Inv 11702177: Collapsible Curb Key                | 233.31            |
| 04/22/2025    | 10781 | Jefferson Supply Company                  | Inv 53705: Electric Pump, Glue, Pipes             | 469.65            |
| 04/22/2025    | 10784 | SGS Silver State Analytical Lab           | Inv 322105, 322209, 322661, 322665, 322679,       | 6,271.00          |
| 04/22/2025    | 10785 | SGS Silver State Analytical Lab           | Inv 325556, 325766, 326073, 326074,               | 6,251.00          |
| 04/24/2025    | 10786 | USPS                                      | Stamps for May Invoices                           | 292.00            |
| 04/28/2025    |       | USPS                                      | USPS Ground Advantage Shipping                    | 5.25              |
| 04/29/2025    | 10788 | Liberty Utilities CA                      | 119 Delleker Dr. 03/16/25-04/14/25                | 597.52            |
| 04/30/2025    |       | Plumas Bank                               |                                                   | 7.80              |
| <b>Apr 25</b> |       |                                           |                                                   | <b>115,357.89</b> |

# Grizzly Lake Community Services District

## Profit & Loss Budget vs. Actual

|                                    | July 2024-<br>April 2025 | July - April<br>Budget | \$ Over Budget   | Annual<br>Budget  |
|------------------------------------|--------------------------|------------------------|------------------|-------------------|
| <b>Ordinary Income/Expense</b>     |                          |                        |                  |                   |
| <b>Income</b>                      |                          |                        |                  |                   |
| Account Set up fee                 | 25.00                    | 0.00                   | 25.00            | 0.00              |
| Admin Fee (meter read fee)         | 1,562.70                 | 726.66                 | 836.04           | 872.00            |
| Grant                              | 10,300.00                | 0.00                   | 10,300.00        | 0.00              |
| Interest Earned                    | 23.45                    | 0.00                   | 23.45            | 0.00              |
| Late fees and interest             | 8,311.74                 | 0.00                   | 8,311.74         | 0.00              |
| Reimb for bank fees                | 60.00                    | 0.00                   | 60.00            | 0.00              |
| Service charges                    | 150.05                   | 0.00                   | 150.05           | 0.00              |
| <b>Sewer Service</b>               |                          |                        |                  |                   |
| Septage Receiving                  | 20,462.15                | 13,333.34              | 7,128.81         | 16,000.00         |
| Sewer Service Commercial           | 10,393.96                | 8,437.50               | 1,956.46         | 10,125.00         |
| Sewer Service Residential          | 188,917.85               | 189,583.30             | -665.45          | 227,499.96        |
| Sewer Standby                      | 6,698.50                 | 10,851.77              | -4,153.27        | 13,022.13         |
| <b>Total Sewer Service</b>         | <b>226,472.46</b>        | <b>222,205.91</b>      | <b>4,266.55</b>  | <b>266,647.09</b> |
| <b>Water Service Revenue</b>       |                          |                        |                  |                   |
| Commercial Water                   | 14,947.72                | 14,166.66              | 781.06           | 17,000.00         |
| Water Service Residential          | 199,747.57               | 201,230.18             | -1,482.61        | 241,475.18        |
| Water Stand by                     | 7,067.29                 | 8,410.00               | -1,342.71        | 10,092.00         |
| Water Tank Surcharge               | 16,717.73                | 17,560.00              | -842.27          | 21,072.00         |
| <b>Total Water Service Revenue</b> | <b>238,480.31</b>        | <b>241,366.84</b>      | <b>-2,886.53</b> | <b>289,639.18</b> |
| Assess. Collected for prev years   | 3,947.57                 | 0.00                   | 3,947.57         | 0.00              |
| <b>Total Income</b>                | <b>489,333.28</b>        | <b>464,299.41</b>      | <b>25,033.87</b> | <b>557,158.27</b> |
| <b>Expense</b>                     |                          |                        |                  |                   |
| Advertising and Promotion          | 167.31                   | 250.00                 | -82.69           | 300.00            |
| Annual Dues, Licenses & Permits    | 23,506.20                | 10,833.34              | 12,672.86        | 13,000.00         |
| Auto Fuel                          | 4,074.46                 | 5,833.34               | -1,758.88        | 7,000.00          |
| Automobile Expense                 | 0.00                     | 2,083.34               | -2,083.34        | 2,500.00          |
| Bad Debts                          | 3,299.09                 | 0.00                   | 3,299.09         | 0.00              |
| <b>Bank Service Charges</b>        |                          |                        |                  |                   |
| QuickBooks Payments Fees           | 0.00                     | 500.00                 | -500.00          | 600.00            |
| Bank Service Charges - Other       | 371.90                   | 666.66                 | -294.76          | 800.00            |
| <b>Total Bank Service Charges</b>  | <b>371.90</b>            | <b>1,166.66</b>        | <b>-794.76</b>   | <b>1,400.00</b>   |
| Chemicals                          | 30,985.32                | 10,000.00              | 20,985.32        | 12,000.00         |
| Compliance                         | 688.19                   | 416.66                 | 271.53           | 500.00            |
| Contingency                        | 12,093.53                | 14,500.00              | -2,406.47        | 17,400.00         |
| Director Fees                      | 1,845.00                 | 1,875.00               | -30.00           | 2,250.00          |
| Equipment Loan Payments            | 0.00                     | 16,524.90              | -16,524.90       | 19,829.88         |

# Grizzly Lake Community Services District

## Profit & Loss Budget vs. Actual

|                             | July 2024-<br>April 2025 | July - April<br>Budget | \$ Over Budget | Annual<br>Budget |
|-----------------------------|--------------------------|------------------------|----------------|------------------|
| Equipment Rental            | 0.00                     | 2,500.00               | -2,500.00      | 3,000.00         |
| Equipment Repairs           | 390.40                   | 8,333.34               | -7,942.94      | 10,000.00        |
| Interest Expense            | 458.82                   | 0.00                   | 458.82         | 0.00             |
| Job Supplies                | 7,081.17                 | 4,000.00               | 3,081.17       | 4,800.00         |
| Liability Insurance         | 27,776.74                | 32,000.00              | -4,223.26      | 32,000.00        |
| Office Supplies             | 2,118.11                 | 2,083.34               | 34.77          | 2,500.00         |
| Payroll Expenses            |                          |                        |                |                  |
| Contract Services           | 57,060.00                | 0.00                   | 57,060.00      | 0.00             |
| Taxes                       | 597.00                   | 10,416.66              | -9,819.66      | 12,500.00        |
| Worker's Comp Ins. Expense  | 8,965.89                 | 8,333.34               | 632.55         | 10,000.00        |
| Medical Benefits            | 531.03                   | 0.00                   | 531.03         | 0.00             |
| Payroll Expenses - Other    | 116,934.82               | 135,583.34             | -18,648.52     | 162,700.00       |
| Total Payroll Expenses      | 184,088.74               | 154,333.34             | 29,755.40      | 185,200.00       |
| Postage and Delivery        | 3,136.81                 | 3,000.00               | 136.81         | 3,600.00         |
| Professional Fees           |                          |                        |                |                  |
| Accounting                  | 46,000.00                | 46,000.00              | 0.00           | 55,200.00        |
| Legal Fees                  | 25,572.00                | 4,166.66               | 21,405.34      | 5,000.00         |
| Total Professional Fees     | 71,572.00                | 50,166.66              | 21,405.34      | 60,200.00        |
| Repairs & Maintenance       |                          |                        |                |                  |
| Sewer System Repairs        | 27,950.88                | 12,500.00              | 15,450.88      | 15,000.00        |
| Water System Repairs        | 3,849.03                 | 8,333.34               | -4,484.31      | 10,000.00        |
| Total Repairs & Maintenance | 31,799.91                | 20,833.34              | 10,966.57      | 25,000.00        |
| Safety / Security Supplies  | 275.54                   | 3,333.34               | -3,057.80      | 4,000.00         |
| Small Tools & Supplies      | 4,631.59                 | 5,000.00               | -368.41        | 6,000.00         |
| Taxes - Property            | 0.00                     | 416.66                 | -416.66        | 500.00           |
| Testing Fees                | 8,683.02                 | 11,666.66              | -2,983.64      | 14,000.00        |
| Training & Education        | 0.00                     | 250.00                 | -250.00        | 300.00           |
| Transfer to Reserves        | 54,000.00                | 60,000.00              | -6,000.00      | 72,000.00        |
| Uniforms                    | 0.00                     | 833.34                 | -833.34        | 1,000.00         |
| USDA Loan Payments          | 0.00                     | 17,233.34              | -17,233.34     | 20,680.00        |
| Utilities                   |                          |                        |                |                  |
| Electric                    | 48,861.95                | 29,166.66              | 19,695.29      | 35,000.00        |
| Refuse                      | 228.94                   | 416.66                 | -187.72        | 500.00           |
| Telephone                   | 561.86                   | 583.34                 | -21.48         | 700.00           |
| Total Utilities             | 49,652.75                | 30,166.66              | 19,486.09      | 36,200.00        |
| Total Expense               | 522,696.60               | 469,633.26             | 53,063.34      | 557,159.88       |
| Net Ordinary Income         | -33,363.32               | -5,333.85              | -28,029.47     | -1.61            |

# Grizzly Lake Community Services District

## Profit & Loss Budget vs. Actual

|                               | July 2024-<br>April 2025 | July - April<br>Budget | \$ Over Budget    | Annual<br>Budget  |
|-------------------------------|--------------------------|------------------------|-------------------|-------------------|
| <b>Reserve Income/Expense</b> |                          |                        |                   |                   |
| <b>Income</b>                 |                          |                        |                   |                   |
| Interest Income               | 116.61                   | 0.00                   | 116.61            | 0.00              |
| New Service Connection Fees   | 8,810.05                 | 25,000.00              | -16,189.95        | 30,000.00         |
| Property Tax Revenue          | 32,059.97                | 24,166.66              | 7,893.31          | 29,000.00         |
| Sale of Equipment             | 48,400.00                | 0.00                   | 48,400.00         | 0.00              |
| Transfer from Operating       | 54,000.00                | 60,000.00              | -6,000.00         | 72,000.00         |
| <b>Total Reserve Income</b>   | <b>143,386.63</b>        | <b>109,166.66</b>      | <b>34,219.97</b>  | <b>131,000.00</b> |
| <b>Reserve Expense</b>        |                          |                        |                   |                   |
| Connection Expense            | 32,026.55                | 12,500.00              | 19,526.55         |                   |
| Reserve Act. Expense          | 86,823.45                | 0.00                   | 86,823.45         | 15,000.00         |
| <b>Total Reserve Expense</b>  | <b>118,850.00</b>        | <b>12,500.00</b>       | <b>106,350.00</b> | <b>15,000.00</b>  |
| <b>Net Reserve Income</b>     | <b>24,536.63</b>         | <b>96,666.66</b>       | <b>-72,130.03</b> | <b>116,000.00</b> |