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

		Oct 31, 25
ASSETS		
Current Assets		
Checking/Savings		
OPERATING ACCOUNTS		
Plumas Bank-3662	51,036.39	
Total OPERATING ACCOUNTS		51,036.39
Petty Cash		200.00
RESERVE ACCOUNTS		
Plumas Bank (7734)	88,646.25	
US Bank USDA Reserve - 5038	19,125.83	
Total RESERVE ACCOUNTS		107,772.08
Total Checking/Savings		159,008.47
Accounts Receivable		
Accounts Receivable		256,316.28
Grant Receivables		20,033.63
Total Accounts Receivable		276,349.91
Other Current Assets		
Account for Credit Transfer		-126.84
Employee Advance		296.27
Insurance Receivables		1,244.40
Payroll Asset		-0.40
Undeposited Funds		11,789.95
Total Other Current Assets		13,203.38
Total Current Assets		448,561.76
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		**1,725,095.24**
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

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

	Oct 31, 25
Payroll Liabilities	
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	113.54
Total Payroll Liabilities	1,677.87
Prior Year Payroll Taxes	12,405.23
Total Other Current Liabilities	114,800.53
Total Current Liabilities	152,903.70
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	565,504.14
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	939,513.35
Net Income	45,266.30
Total Equity	1,159,591.10
TOTAL LIABILITIES & EQUITY	**1,725,095.24**

Grizzly Lake Community Services District
Warrant Register
October 2025

Date	Num	Name	Memo	Amount
Oct 25				
10/01/2025		Amazon		16.08
10/03/2025	10304	Travis W Russell	Millage for 9/22/25 47 miles	32.90
10/06/2025	10308	SGS Silver State Analytical Lab	INV RN334430	57.00
10/06/2025	10308	SGS Silver State Analytical Lab	INV RN334519	90.00
10/06/2025	10308	SGS Silver State Analytical Lab	INV RN334571	57.00
10/06/2025	10308	SGS Silver State Analytical Lab	IN RN334563	210.00
10/06/2025	10309	Hunt & Sons LLC	INV 649809	205.70
10/06/2025	10310	Plumas-Sierra Rural Electric Cooperative	Resort-73821 industrl	575.13
10/06/2025	10311	Plumas Ace Hardware	glove and zpr strg	31.08
10/06/2025	10311	Plumas Ace Hardware	bee spray	0.63
10/06/2025	10311	Plumas Ace Hardware	screen alum	1.12
10/06/2025	10311	Plumas Ace Hardware	putty ,roof cement, paint paint	26.79
10/06/2025	10311	Plumas Ace Hardware	nipple galv X2	23.14
10/06/2025	10311	Plumas Ace Hardware	bee spray	6.00
10/07/2025	10313	Cline & Associates	Contract Svs. Oct. 2025	4,600.00
10/07/2025		Dollar General	toliet paper and paper towels	27.35
10/08/2025	10314	Plumas-Sierra Rural Electric Cooperative	08/04/25-09/03/2025 Distr Water tank lak 19551	91.42
10/08/2025	10315	Jefferson Supply Company	INV 54771	62.21
10/15/2025		Ooma		56.55
10/15/2025		US Bank		6.50
10/17/2025	10318	Travis W Russell	Millage for 10/06/25 24 miles	16.80
10/20/2025	10328	Hunt & Sons LLC	Inv 740850	326.35
10/20/2025	10327	Thatcher Company of Nevada, Inc	Inv 2025400105147 Sierra Sani-chlor 5 G	125.00
10/20/2025	10326	Harry R Howell	Remiburse	70.00
10/20/2025	10325	Intermountain Disposal Inc	INV#24983	48.72
10/20/2025	10324	GRAINGER	Tablet Reagent	34.73
10/20/2025	10324	GRAINGER	Chlorine	293.17
10/22/2025	10329	Michael Tanguey	Lien	15.00
10/22/2025	10330	Michael Tanguey	Lien	15.00
10/23/2025	10331	Plumas County Clerk Recorder	Lien release fee	40.00
10/23/2025		Amazon		151.10
10/28/2025	10332	SWRCB	System # 3200104, INV EW-1051783	276.50
10/28/2025	10332	SWRCB	Ststem # 3200107, INV EW-1051757	118.50
10/28/2025	10333	California Special District Association	Jan-Dec 2026, Membeship ID 2196	1,705.00
10/28/2025	10335	Jonathan D Reeves	Remiburse for Measure cup	6.42
10/28/2025	10338	Special District Risk Management	2025 CSDA dues , M00332	1,537.00
10/31/2025	10334	Travis W Russell	Millage for 10/20/25 29 miles	20.30
10/31/2025		Plumas Bank		7.20
Oct 25				**10,983.39**

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

	July - Oct 2025	Budget	$ Over Budget	Annual Budget
Ordinary Income/Expense				
Income				
Admin Fee (meter read fee)	512.00	608.00	-96.00	1,824.00
County Of Plumas (Misc)	3,427.93	0.00	0.00	0.00
Late fees and interest	4,055.97	0.00	4,055.97	0.00
Service charges	200.00	0.00	200.00	0.00
Sewer Service				
Septage Receiving	12,528.83	7,000.00	5,528.83	21,000.00
Sewer Service Commercial	3,776.96	4,175.48	-398.52	12,526.36
Sewer Service Residential	75,505.18	81,418.63	-5,913.45	244,255.83
Sewer Standby	2,437.39	3,134.64	-697.25	9,403.92
Total Sewer Service	102,444.26	96,336.75	6,107.51	289,010.11
Water Service Revenue				
Commercial Water	5,272.83	6,069.00	-796.17	18,207.00
Water Service Residential	78,540.70	85,410.88	-6,870.18	256,232.48
Water Stand by	2,729.03	3,332.32	-603.29	9,996.96
Water Tank Surcharge	6,359.33	7,072.00	-712.67	21,216.00
Total Water Service Revenue	92,901.89	101,884.20	-8,982.31	305,652.44
Assess. Collected for prev years	0.00	0.00	0.00	0.00
Total Income	195,346.15	198,220.95	-2,874.80	594,662.55
Expense				
Advertising and Promotion	402.06	200.00	202.06	200.00
Annual Dues, Licenses & Permits	4,765.00	8,333.36	-3,568.36	25,000.00
Auto Fuel	2,217.72	1,833.36	384.36	5,500.00
Automobile Expense	85.20	833.36	-748.16	2,500.00
Bank Service Charges	39.60	100.00	-60.40	300.00
Chemicals	866.90	7,333.36	-6,466.46	22,000.00
Compliance	300.00	233.36	66.64	700.00
Contingency	-156.57	3,333.36	-3,489.93	10,000.00
Director Fees	0.00	1,000.00	-1,000.00	3,000.00
Job Supplies	702.56	3,333.36	-2,630.80	10,000.00
Liability Insurance	22,981.76	23,000.00	-18.24	23,000.00
Office Supplies	963.73	1,000.00	-36.27	3,000.00
Payroll Expenses				
Contract Servics	6,000.00	40,000.00	-34,000.00	120,000.00
Taxes	0.00	5,416.72	-5,416.72	16,250.00
Worker's Comp Ins. Expense	10,854.74	10,000.00	854.74	10,000.00
Wages	52,141.54	45,000.00	7,141.54	135,000.00
Total Payroll Expenses	68,996.28	100,416.72	-31,420.44	281,250.00

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

	July - Oct 2025	Budget	$ Over Budget	Annual Budget
Postage and Delivery	542.55	1,500.00	-957.45	4,500.00
Professional Fees				
Accounting	18,400.00	18,400.00	0.00	55,200.00
Legal Fees	481.00	3,333.36	-2,852.36	10,000.00
Total Professional Fees	18,881.00	21,733.36	-2,852.36	65,200.00
Repairs & Maintenance				
Sewer System Repairs	4,836.56	1,666.72	3,169.84	5,000.00
Water System Repairs	10,781.82	1,666.72	9,115.10	5,000.00
Repairs & Maintenance - Other	0.00	0.00	0.00	0.00
Total Repairs & Maintenance	15,618.38	3,333.44	12,284.94	10,000.00
Safety / Security Supplies	43.36	666.72	-623.36	2,000.00
Small Tools & Supplies	471.80	2,000.00	-1,528.20	6,000.00
Taxes - Property	0.00	0.00	0.00	0.00
Testing Fees	330.00	4,000.00	-3,670.00	12,000.00
Training & Education	0.00	833.36	-833.36	2,500.00
Transfer to Reserves	16,250.06	21,666.72	-5,416.66	65,000.00
Utilities				
Electric	20,303.99	13,166.72	7,137.27	39,500.00
Refuse	192.76	150.00	42.76	450.00
Telephone	226.20	233.36	-7.16	700.00
Total Utilities	20,722.95	13,550.08	7,172.87	40,650.00
Total Expense	175,024.34	220,233.92	-45,209.58	594,300.00
Net Ordinary Income	20,321.81	-22,012.97	42,334.78	362.55
Reserve Income/Expense				
Income				
Interest Income	48.10	66.72	-18.62	200.00
New Service Connection Fees	0.00	0.00	0.00	0.00
Property Tax Revenue	0.00	8,000.00	-8,000.00	24,000.00
Transfer from Operating	16,250.06	21,666.72	-5,416.66	65,000.00
Total Reserve Income	16,298.16	29,733.44	-13,435.28	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	13,526.00	19,000.00	-5,474.00	57,000.00
Total Reserve Expense	13,526.00	19,000.00	-5,474.00	78,240.00
Net Reserve Income	2,772.16	10,733.44	-7,961.28	10,960.00