

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

	Mar 31, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
<b>OPERATING ACCOUNTS</b>	
Plumas Bank-3662	89,662.71
<b>Total OPERATING ACCOUNTS</b>	89,662.71
Petty Cash	200.00
<b>RESERVE ACCOUNTS</b>	
Plumas Bank (7734)	35,905.18
US Bank USDA Reserve - 5038	18,041.27
<b>Total RESERVE ACCOUNTS</b>	53,946.45
<b>Total Checking/Savings</b>	143,809.16
Accounts Receivable	
Accounts Receivable	239,586.93
Grant Receivables	20,033.63
Utilities Receivables	-72.48
<b>Total Accounts Receivable</b>	259,548.08
Other Current Assets	
Account for Credit Transfer	-126.84
Employee Advance	296.27
Insurance Receivables	1,244.40
Payroll Asset	-0.40
Undeposited Funds	-140.00
<b>Total Other Current Assets</b>	1,273.43
<b>Total Current Assets</b>	404,630.67
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	210,724.37
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
<b>Total Fixed Assets</b>	1,278,427.77
<b>TOTAL ASSETS</b>	<b>1,683,058.44</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	38,103.17
<b>Total Accounts Payable</b>	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

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	Mar 31, 25
<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	92.92
<b>Total Payroll Liabilities</b>	1,657.25
<b>Prior Year Payroll Taxes</b>	12,405.23
<b>Total Other Current Liabilities</b>	114,779.91
<b>Total Current Liabilities</b>	152,883.08
<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>	427,720.44
<b>Total Liabilities</b>	580,603.52
<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	889,161.14
Net Income	38,482.33
<b>Total Equity</b>	1,102,454.92
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,683,058.44</b>

# Grizzly Lake Community Services District

## Profit & Loss Budget vs. Actual

	July 2024- March 2025	July - March Budget	\$ Over Budget	Annual 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)	1,298.70	653.99	644.71	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	7,475.56	0.00	7,475.56	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	17,988.56	12,000.01	5,988.55	16,000.00
Sewer Service Commercial	8,279.84	7,593.75	686.09	10,125.00
Sewer Service Residential	170,266.68	170,624.97	-358.29	227,499.96
Sewer Standby	5,949.84	9,766.59	-3,816.75	13,022.13
<b>Total Sewer Service</b>	<b>202,484.92</b>	<b>199,985.32</b>	<b>2,499.60</b>	<b>266,647.09</b>
<b>Water Service Revenue</b>				
Commercial Water	12,145.90	12,749.99	-604.09	17,000.00
Water Service Residential	179,727.19	181,107.68	-1,380.49	241,475.18
Water Stand by	6,292.17	7,569.00	-1,276.83	10,092.00
Water Tank Surcharge	14,945.07	15,804.00	-858.93	21,072.00
<b>Total Water Service Revenue</b>	<b>213,110.33</b>	<b>217,230.67</b>	<b>-4,120.34</b>	<b>289,639.18</b>
Assess. Collected for prev years	3,585.72	0.00	3,585.72	0.00
<b>Total Income</b>	<b>438,513.73</b>	<b>417,869.98</b>	<b>20,643.75</b>	<b>557,158.27</b>
<b>Expense</b>				
Advertising and Promotion	167.31	225.00	-57.69	300.00
Annual Dues, Licenses & Permits	23,165.24	9,750.01	13,415.23	13,000.00
Auto Fuel	3,428.79	5,250.01	-1,821.22	7,000.00
Automobile Expense	0.00	1,875.01	-1,875.01	2,500.00
Bad Debts	3,299.09	0.00	3,299.09	0.00
Bank Service Charges				
QuickBooks Payments Fees	0.00	450.00	-450.00	600.00
Bank Service Charges - Other	357.60	599.99	-242.39	800.00
<b>Total Bank Service Charges</b>	<b>357.60</b>	<b>1,049.99</b>	<b>-692.39</b>	<b>1,400.00</b>
Chemicals	10,986.69	9,000.00	1,986.69	12,000.00
Compliance	504.96	374.99	129.97	500.00
Contingency	12,093.53	13,050.00	-956.47	17,400.00
Director Fees	1,845.00	1,687.50	157.50	2,250.00
Equipment Loan Payments	0.00	14,872.41	-14,872.41	19,829.88

# Grizzly Lake Community Services District

## Profit & Loss Budget vs. Actual

	July 2024- March 2025	July - March Budget	\$ Over Budget	Annual Budget
Equipment Rental	0.00	2,250.00	-2,250.00	3,000.00
Equipment Repairs	390.40	7,500.01	-7,109.61	10,000.00
Interest Expense	458.82	0.00	458.82	0.00
Job Supplies	6,304.47	3,600.00	2,704.47	4,800.00
Liability Insurance	27,776.74	32,000.00	-4,223.26	32,000.00
Office Supplies	2,118.11	1,875.01	243.10	2,500.00
Payroll Expenses				
Contract Services	38,500.00	0.00	38,500.00	0.00
Taxes	315.00	9,374.99	-9,059.99	12,500.00
Worker's Comp Ins. Expense	8,965.89	7,500.01	1,465.88	10,000.00
Medical Benefits	531.03	0.00	531.03	0.00
Payroll Expenses - Other	103,517.60	122,025.01	-18,507.41	162,700.00
Total Payroll Expenses	151,829.52	138,900.01	12,929.51	185,200.00
Postage and Delivery	2,547.56	2,700.00	-152.44	3,600.00
Professional Fees				
Accounting	41,400.00	41,400.00	0.00	55,200.00
Legal Fees	20,840.00	3,749.99	17,090.01	5,000.00
Total Professional Fees	62,240.00	45,149.99	17,090.01	60,200.00
Repairs & Maintenance				
Sewer System Repairs	13,390.88	11,250.00	2,140.88	15,000.00
Water System Repairs	265.72	7,500.01	-7,234.29	10,000.00
Total Repairs & Maintenance	13,656.60	18,750.01	-5,093.41	25,000.00
Safety / Security Supplies	275.54	3,000.01	-2,724.47	4,000.00
Small Tools & Supplies	4,209.17	4,500.00	-290.83	6,000.00
Taxes - Property	0.00	374.99	-374.99	500.00
Testing Fees	8,683.02	10,499.99	-1,816.97	14,000.00
Training & Education	0.00	225.00	-225.00	300.00
Transfer to Reserves	12,000.00	54,000.00	-42,000.00	72,000.00
Uniforms	0.00	750.01	-750.01	1,000.00
USDA Loan Payments	0.00	15,510.01	-15,510.01	20,680.00
Utilities				
Electric	44,667.60	26,249.99	18,417.61	35,000.00
Refuse	182.34	374.99	-192.65	500.00
Telephone	505.55	525.01	-19.46	700.00
Total Utilities	45,355.49	27,149.99	18,205.50	36,200.00
Total Expense	393,693.65	425,869.95	-32,176.30	557,159.88
Net Ordinary Income	44,820.08	-7,999.97	52,820.05	-1.61

# Grizzly Lake Community Services District

## Profit & Loss Budget vs. Actual

	July 2024- March 2025	July - March Budget	\$ Over Budget	Annual Budget
<b>Reserve Income/Expense</b>				
<b>Income</b>				
Interest Income	106.55	0.00	106.55	0.00
New Service Connection Fees	8,810.05	22,500.00	-13,689.95	30,000.00
Property Tax Revenue	32,059.97	21,749.99	10,309.98	29,000.00
Sale of Equipment	48,400.00	0.00	48,400.00	0.00
Transfer from Operating	12,000.00	54,000.00	-42,000.00	72,000.00
<b>Total Reserve Income</b>	<b>101,376.57</b>	<b>98,249.99</b>	<b>3,126.58</b>	<b>131,000.00</b>
<b>Reserve Expense</b>				
Connection Expense	32,026.55	11,250.00	20,776.55	
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>11,250.00</b>	<b>107,600.00</b>	<b>15,000.00</b>
<b>Net Reserve Income</b>	<b>-17,473.43</b>	<b>86,999.99</b>	<b>-104,473.42</b>	<b>116,000.00</b>

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

Date	Num	Name	Memo	Amount
<b>Mar 25</b>				
03/04/2025	10732	Liberty Utilities CA	73783 S Delleker Rd. 01/14/25-02/12/25	155.42
03/04/2025	10733	Hunt & Sons LLC	Inv 402037	68.34
03/04/2025	10734	Thatcher Company of Nevada, Inc	Inv 2025400100906: Sani-Chlor	1,853.86
03/04/2025	10736	Sierra Water Core	Inv 10045: Water & Wastewater Consulting,	0.00
03/04/2025		Leonards Market	Trash Bags and Paper Towels	21.17
03/05/2025	10737	Liberty Utilities CA	73821 Milk Weed Dr. 01/14/24-02/12/25	386.05
03/05/2025		Sierra Village		22.70
03/05/2025		Amazon		21.44
03/07/2025		USPS		31.65
03/10/2025		Amazon		27.89
03/11/2025	10738	Intermountain Disposal Inc	Inv 18473	46.60
03/11/2025	10739	Hunt & Sons LLC	Inv 367594	175.68
03/11/2025	10740	Plumas-Sierra Rural Electric Cooperati...	Resort 73821 & Mtn Well 01/02/25-02/03/25	499.86
03/11/2025	10742	Plumas-Sierra Rural Electric Cooperati...	District Water Tank 01/02/25-02/03/25	91.42
03/11/2025	10744	Jefferson Supply Company	Inv 53506: Pipes	22.42
03/11/2025		USA Blue Book	Inv 00648041: Tube Union Connector	49.83
03/14/2025		US Bank		6.50
03/14/2025		Amazon		46.11
03/17/2025		Ooma	Phone Services February 2025	56.31
03/18/2025	10745	GRAINGER	Inv 9388110661: Portable Electric Heater	81.73
03/18/2025	10746	Cline & Associates	Contract Svs. March 2025	4,600.00
03/18/2025		USA Blue Book	Sales Order 3651409: Stenner Pump Tubes	142.10
03/18/2025	10747	Sharon Castaneda	6/14/24, 6/19/24, 8/16/24, 8/20/24, 9/5/24,	480.00
03/18/2025	10748	Jeanne Collins	1/7/25, 1/21/25, 2/18/25, 3/4/25	120.00
03/18/2025	10749	Darla Thompson (v)	1/7/25, 1/21/25, 2/18/25, 3/4/25	120.00
03/18/2025	325896	Caterpillar Financial Services Corporatio	Inv 1063927: Lien Payoff on Consignment Ma...	21,267.70
03/18/2025	325896	Caterpillar Financial Services Corporatio	Cashier's Check Fee	8.00
03/18/2025	325895	Great Basin Control Systems	Composite Sampler and Installation,	25,800.00
03/18/2025	325895	Great Basin Control Systems	Cashier's Check Fee	8.00
03/19/2025	10751	Hunt & Sons LLC	Inv 420203	275.36
03/24/2025		LOWES		449.38
03/28/2025		Sierra Village		36.44
03/31/2025		Vevor		97.74
03/31/2025		Plumas Bank		9.20
<b>Mar 25</b>				<b>57,078.90</b>