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

		Jan 31, 25
ASSETS		
Current Assets		
Checking/Savings		
OPERATING ACCOUNTS		
Plumas Bank-3662	62,799.46	
Total OPERATING ACCOUNTS		62,799.46
Petty Cash		200.00
RESERVE ACCOUNTS		
Plumas Bank (7734)	82,970.31	
US Bank USDA Reserve - 5038	18,054.27	
Total RESERVE ACCOUNTS		101,024.58
Total Checking/Savings		164,024.04
Accounts Receivable		
Accounts Receivable		240,041.47
Grant Receivables		20,033.63
Utilities Receivables		-72.48
Total Accounts Receivable		260,002.62
Other Current Assets		
Account for Credit Transfer		-126.84
Employee Advance		296.27
Insurance Receivables		1,244.40
Payroll Asset		-0.40
Undeposited Funds		-271.00
Total Other Current Assets		1,142.43
Total Current Assets		425,169.09
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
Total Fixed Assets		1,278,427.77
TOTAL ASSETS		**1,703,596.86**
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	

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

	Jan 31, 25
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
Total Payroll Liabilities	1,657.25
Prior Year Payroll Taxes	12,405.23
Total Other Current Liabilities	114,779.91
Total Current Liabilities	152,883.08
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	312,220.00
WIP-Water Project Grant Advance	93,903.00
Total Long Term Liabilities	427,720.44
Total Liabilities	580,603.52
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	888,255.93
Net Income	59,925.96
Total Equity	1,122,993.34
TOTAL LIABILITIES & EQUITY	**1,703,596.86**

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

	July 2024-Jan 2025	July - Jan Budget	$ Over Budget	Annual Budget
Ordinary Income/Expense				
Income				
Account Set up fee	25.00	0.00	25.00	0.00
Admin Fee (meter read fee)	1,082.00	508.65	573.35	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	4,928.27	0.00	4,928.27	0.00
Reimb for bank fees	60.00	0.00	60.00	0.00
Service charges	150.05	0.00	150.05	0.00
Sewer Service				
Septage Receiving	17,988.56	9,333.35	8,655.21	16,000.00
Sewer Service Commercial	6,620.43	5,906.25	714.18	10,125.00
Sewer Service Residential	127,794.94	132,708.31	-4,913.37	227,499.96
Sewer Standby	4,572.15	7,596.23	-3,024.08	13,022.13
Total Sewer Service	156,976.08	155,544.14	1,431.94	266,647.09
Water Service Revenue				
Commercial Water	9,724.88	9,916.65	-191.77	17,000.00
Water Service Residential	133,925.30	140,862.68	-6,937.38	241,475.18
Water Stand by	4,829.18	5,887.00	-1,057.82	10,092.00
Water Tank Surcharge	11,324.88	12,292.00	-967.12	21,072.00
Total Water Service Revenue	159,804.24	168,958.33	-9,154.09	289,639.18
Assess. Collected for prev years	2,822.18	0.00	2,822.18	0.00
Total Income	336,171.27	325,011.12	11,160.15	557,158.27
Expense				
Advertising and Promotion	167.31	175.00	-7.69	300.00
Annual Dues, Licenses & Permits	20,418.99	7,583.35	12,835.64	13,000.00
Auto Fuel	2,909.41	4,083.35	-1,173.94	7,000.00
Automobile Expense	0.00	1,458.35	-1,458.35	2,500.00
Bank Service Charges				
QuickBooks Payments Fees	0.00	350.00	-350.00	600.00
Bank Service Charges - Other	326.20	466.65	-140.45	800.00
Total Bank Service Charges	326.20	816.65	-490.45	1,400.00
Chemicals	9,132.83	7,000.00	2,132.83	12,000.00
Compliance	504.96	291.65	213.31	500.00
Contingency	12,093.53	10,150.00	1,943.53	17,400.00
Director Fees	1,125.00	1,312.50	-187.50	2,250.00
Equipment Loan Payments	0.00	11,567.43	-11,567.43	19,829.88
Equipment Rental	0.00	1,750.00	-1,750.00	3,000.00
Equipment Repairs	390.40	5,833.35	-5,442.95	10,000.00

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

	July 2024-Jan 2025	July - Jan Budget	$ Over Budget	Annual Budget
Interest Expense	458.82	0.00	458.82	0.00
Job Supplies	4,783.17	2,800.00	1,983.17	4,800.00
Liability Insurance	27,776.74	32,000.00	-4,223.26	32,000.00
Office Supplies	1,870.96	1,458.35	412.61	2,500.00
Payroll Expenses				
Contract Services	32,500.00	0.00	32,500.00	0.00
Taxes	315.00	7,291.65	-6,976.65	12,500.00
Worker's Comp Ins. Expense	8,965.89	5,833.35	3,132.54	10,000.00
Medical Benefits	531.03	0.00	531.03	0.00
Payroll Expenses - Other	79,049.45	94,908.35	-15,858.90	162,700.00
Total Payroll Expenses	121,361.37	108,033.35	13,328.02	185,200.00
Postage and Delivery	2,080.71	2,100.00	-19.29	3,600.00
Professional Fees				
Accounting	32,200.00	32,200.00	0.00	55,200.00
Legal Fees	6,202.00	2,916.65	3,285.35	5,000.00
Total Professional Fees	38,402.00	35,116.65	3,285.35	60,200.00
Repairs & Maintenance				
Sewer System Repairs	13,006.07	8,750.00	4,256.07	15,000.00
Water System Repairs	265.72	5,833.35	-5,567.63	10,000.00
Repairs & Maintenance - Other	0.00	0.00	0.00	0.00
Total Repairs & Maintenance	13,271.79	14,583.35	-1,311.56	25,000.00
Safety / Security Supplies	228.78	2,333.35	-2,104.57	4,000.00
Small Tools & Supplies	1,376.49	3,500.00	-2,123.51	6,000.00
Taxes - Property	0.00	291.65	-291.65	500.00
Testing Fees	8,683.02	8,166.65	516.37	14,000.00
Training & Education	0.00	175.00	-175.00	300.00
Transfer to Reserves	12,000.00	42,000.00	-30,000.00	72,000.00
Uniforms	0.00	583.35	-583.35	1,000.00
USDA Loan Payments	0.00	12,063.35	-12,063.35	20,680.00
Utilities				
Electric	40,230.53	20,416.65	19,813.88	35,000.00
Refuse	126.71	291.65	-164.94	500.00
Telephone	392.93	408.35	-15.42	700.00
Total Utilities	40,750.17	21,116.65	19,633.52	36,200.00
Total Expense	320,112.65	338,343.33	-18,230.68	557,159.88
Net Ordinary Income	16,058.62	-13,332.21	29,390.83	-1.61

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

	July 2024-Jan 2025	July - Jan Budget	$ Over Budget	Annual Budget
Reserve Income/Expense				
Income				
Interest Income	87.98	0.00	87.98	0.00
New Service Connection Fees	8,810.05	17,500.00	-8,689.95	30,000.00
Property Tax Revenue	32,059.97	16,916.65	15,143.32	29,000.00
Sale of Equipment	48,400.00	0.00	48,400.00	0.00
Transfer from Operating	12,000.00	42,000.00	-30,000.00	72,000.00
Total Reserve Income	101,358.00	76,416.65	24,941.35	131,000.00
Reserve Expense				
Connection Expense	32,026.55	8,750.00	23,276.55	
Reserve Act. Expense	39,739.75	0.00	39,739.75	15,000.00
Total Reserve Expense	71,766.30	8,750.00	63,016.30	15,000.00
Net Reserve Income	29,591.70	67,666.65	-38,074.95	116,000.00

Grizzly Lake Community Services District
Warrant Register
January 2025

Date	Num	Name	Memo	Amount
Jan 25				
01/03/2025		Amazon	Pond Testing Supplies	276.71
01/06/2025		Amazon		39.51
01/07/2025	10677	Intermountain Disposal Inc	Inv 16610	46.60
01/07/2025	10678	State Water Resources Control Bd	Inv SM-1049453: Connection Fee 7/1/24-6/30/25	339.00
01/07/2025	10679	Jefferson Supply Company	Inv 53172	140.28
01/08/2025	10682	Plumas-Sierra Rural Electric Coopera...	District Water Tank 11/01/24-12/02/24	91.42
01/08/2025	10684	Mountain View Plumbing	Install stop and waste valve on water service	271.27
01/13/2025		Leonards Market	Paper Towels	13.99
01/14/2025	10687	Plumas-Sierra Rural Electric Coopera...	Resort 73821 & Mtn Well 11/01/24-12/02/24	421.72
01/14/2025	10685	Fruit Growers Laboratory Inc.	Inv 479094A, 479344A, DEC0430	477.05
01/14/2025	10686	Intermountain Disposal Inc	Inv 205751: Commercial Waste Cart	37.57
01/14/2025	10688	USDA Forest Service		305.72
01/14/2025	10689	Hunt & Sons, Inc	Inv 336832	152.21
01/14/2025	10690	United States Treasury {2}	68-0048758 Form 940 2024	315.00
01/14/2025		Sierra Village		15.00
01/15/2025		US Bank		6.00
01/15/2025		Ooma	Phone Services December 2024	56.31
01/15/2025		Office Depot	Wheels for Chairs	75.06
01/21/2025	10691	Cline & Associates	Contract Svs. Jan 2025	4,600.00
01/21/2025	10692	Joleen Cline	Reimbursement for 1099 Forms and Toner	136.68
01/21/2025	10693	Price Tire Center-	Inv 71900355103: Tire Rotation, Oil Change,	132.07
01/22/2025	10706	Hunt & Sons LLC	Inv 345871	138.61
01/22/2025		Tractor Supply Company	Algae D-Solv	257.36
01/28/2025	10699	Liberty Utilities CA	119 Delleker Dr. 12/14/24-01/13/25	905.73
01/28/2025	10698	Liberty Utilities CA	73783 S Delleker Rd. 12/14/24-01/13/25	99.58
01/28/2025	10700	Liberty Utilities CA	73821 Milk Weed Dr. 12/14/24-01/13/25	327.29
01/28/2025	10701	Liberty Utilities CA	3250 Hwy 70 12/14/24-01/13/24	2,133.25
01/28/2025	10702	Plumas Ace Hardware	Inv 579689: Clamp and Anchor Shackle	53.58
01/28/2025	10702	Plumas Ace Hardware	Inv 580036: Tube Strap	3.60
01/28/2025	10702	Plumas Ace Hardware	Inv 580057: Faucet Supply Line, Dishwasher Elbow	10.71
01/28/2025	10702	Plumas Ace Hardware	Inv 581336: Reciprocating Saw	149.08
01/28/2025	10702	Plumas Ace Hardware	Inv 581371: Hammer, Saw Blade, Chizel	52.52
01/28/2025	10702	Plumas Ace Hardware	Inv 581864: Misc Hardware	69.11
01/28/2025	10702	Plumas Ace Hardware	Inv 581893: Crimp Wheel	9.64
01/28/2025	10702	Plumas Ace Hardware	Inv 581956: Thread Rod and Misc Hardware	81.35
01/28/2025	10702	Plumas Ace Hardware	Inv 583532: Supply Hose and Coupling	34.18
01/28/2025	10704	Joleen Cline	Reimbursement for Feb Statement Postage	292.00
01/28/2025	10704	Joleen Cline	Reimbursement for Newsletter Copies and	239.74
01/28/2025	10705	Mountain View Plumbing	Inv 0219: Ball Valve, Brass Union, Coupling,	632.20
01/28/2025	10703	State Water Resources Control Bd	Facility 5A321010001: Delleker WWTP	6,197.00
01/31/2025		Plumas Bank		9.20
Jan 25				**19,644.90**