

# Grizzly Lake Community Services District Balance Sheet

	Jun 30, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
<b>OPERATING ACCOUNTS</b>	
Plumas Bank-3662	67,443.21
US Bank Operating - 5020	2,189.82
<b>Total OPERATING ACCOUNTS</b>	69,633.03
Petty Cash	200.00
<b>RESERVE ACCOUNTS</b>	
Plumas Bank (7734)	65,233.03
US Bank USDA Reserve - 5038	12,292.27
<b>Total RESERVE ACCOUNTS</b>	77,525.30
<b>Total Checking/Savings</b>	147,358.33
<b>Accounts Receivable</b>	
Accounts Receivable	98,703.36
Grant Receivables	20,033.63
Utilities Receivables	-72.48
<b>Total Accounts Receivable</b>	118,664.51
<b>Other Current Assets</b>	
Account for Credit Transfer	-126.84
Employee Advance	296.27
Insurance Receivables	1,244.40
Payroll Asset	-0.40
Undeposited Funds	277.00
<b>Total Other Current Assets</b>	1,690.43
<b>Total Current Assets</b>	267,713.27
<b>Fixed Assets</b>	
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	209,089.39
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>	1,276,792.79
<b>TOTAL ASSETS</b>	<b>1,544,506.06</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	-72,222.21
<b>Total Accounts Payable</b>	-72,222.21
<b>Other Current Liabilities</b>	
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

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	Jun 30, 24
<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	3,350.82
<b>Total Payroll Liabilities</b>	4,915.15
<b>Prior Year Payroll Taxes</b>	12,405.23
<b>Total Other Current Liabilities</b>	118,037.81
<b>Total Current Liabilities</b>	45,815.60
<b>Long Term Liabilities</b>	
CAT Financial - Mini Excavator	24,628.87
Caterpillar Financial Services0	2,321.50
Caterpillar Financial Svs skid	18,895.81
Crocker Mt. Water Tank Loan	318,340.00
WIP-Water Project Grant Advance	93,903.00
<b>Total Long Term Liabilities</b>	458,089.18
<b>Total Liabilities</b>	503,904.78
<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	830,098.95
Net Income	35,690.88
<b>Total Equity</b>	1,040,601.28
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,544,506.06</b>

**Grizzly Lake Community Services District**  
**Profit & Loss**  
July 2023 through June 2024

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	Jul '23 - Jun 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Returned Check Charges	20.00
<b>Service Revenue</b>	
<b>Sewer Service</b>	
Septage Receiving	19,144.43
Sewer Seasonal Residential	-68.00
Sewer Service Commercial	12,301.34
Sewer Service Residential	218,977.11
Sewer Stand by	9,353.46
Sewer Service - Other	-767.05
<b>Total Sewer Service</b>	258,941.29
<b>Water Service Revenue</b>	
Commercial Water	17,571.32
Water Service Residential	230,860.49
Water Stand by	9,882.96
Water Tank Surcharge	20,924.00
Water Service Revenue - Other	-717.06
<b>Total Water Service Revenue</b>	278,521.71
Service Revenue - Other	-22.00
<b>Total Service Revenue</b>	537,441.00
Uncategorized Income	5,860.39
<b>Total Income</b>	543,321.39
<b>Gross Profit</b>	543,321.39
<b>Expense</b>	
Advertising and Promotion	296.04
Annual Dues, Licenses & Permits	21,196.71
Ask My Accountant	703.33
Auto Fuel	6,720.09
Automobile Expense	2,320.89
Bank Service Charges	
QuickBooks Payments Fees	618.16
Bank Service Charges - Other	1,079.59
<b>Total Bank Service Charges</b>	1,697.75
Chemicals	14,086.35
Compliance	300.00
Computer Expense	90.00
Contractors	5,026.00
Director Fees	1,575.00
Equipment Repairs	12,492.68
Job Supplies	5,585.90
Liability Insurance	45,646.09
Meals & Entertainment	78.89
Medical Benefits	5,951.48
Miscellaneous	61.25
Office Supplies	2,458.06
Payroll - Wages and Salary	348.00

**Grizzly Lake Community Services District**  
**Profit & Loss**  
 July 2023 through June 2024

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	Jul '23 - Jun 24
<b>Payroll Expenses</b>	
<b>Wages</b>	
Adjustment	645.21
Call-back Pay	0.00
Holiday Pay	1,872.24
Lunch Break Penalty	646.78
On Call	840.00
Overtime	2,254.75
Phone Reimbursement	858.70
Regular Pay	36,072.32
Salary	29,896.00
Show up Pay	0.00
Sick Pay	4,434.44
Vacation Pay	15,699.62
Weekly On Call	1,890.00
<b>Total Wages</b>	95,110.06
<b>Payroll Expenses - Other</b>	52,227.14
<b>Total Payroll Expenses</b>	147,337.20
<b>Payroll Taxes</b>	17,741.04
<b>Postage and Delivery</b>	1,931.24
<b>Professional Fees</b>	
Accounting	82,531.04
Legal Fees	108.00
<b>Total Professional Fees</b>	82,639.04
<b>Reconciliation Discrepancies</b>	92,740.99
<b>Repairs &amp; Maintenance</b>	
Sewer System Repairs	11,595.65
Water System Repairs	25,586.02
Repairs & Maintenance - Other	3,279.95
<b>Total Repairs &amp; Maintenance</b>	40,461.62
<b>Safety / Security Supplies</b>	6,768.09
<b>Small Tools &amp; Supplies</b>	6,572.24
<b>Taxes - Property</b>	323.45
<b>Testing Fees</b>	17,908.98
<b>Training &amp; Education</b>	125.00
<b>Travel</b>	281.40
<b>Uncategorized Expense</b>	580.75
<b>Uniforms</b>	42.88
<b>Utilities</b>	
Electric	36,849.58
Refuse	1,593.87
Telephone	612.48
<b>Total Utilities</b>	39,055.93
<b>Worker's Comp Ins. Expense</b>	11,424.57
<b>Total Expense</b>	592,568.93
<b>Net Ordinary Income</b>	-49,247.54

**Grizzly Lake Community Services District**  
**Profit & Loss**  
July 2023 through June 2024

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	<u>Jul '23 - Jun 24</u>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Account Set-Up Fees	124.70
Administration Fee	1,676.00
Grant Income - Sewer	96,765.89
Interest Income	25.25
Late Payment Penalties	13,764.02
New Service Hook-Up Fees	16,562.55
Property Tax Revenue	74,248.92
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<b>Total Other Income</b>	203,167.33
<b>Other Expense</b>	
Adju - Penalties (Non-Op)	206.00
Grant Expense - Sewer	85,716.68
Interest Expense	942.23
Misappropriation Cost	5,000.00
Misc A/R Clearing	-1,812.99
Reconciliation Discrepancies-1	-0.24
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<b>Total Other Expense</b>	90,051.68
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<b>Net Other Income</b>	113,115.65
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<b>Net Income</b>	<b>63,868.11</b>
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**Grizzly Lake Community Services District**  
**Warrant Register**  
**June 2024**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>Jun 24</b>				
06/03/2024		Land's End		31.10
06/03/2024		Blue Shield		177.02
06/04/2024		KS Market		74.00
06/05/2024		Caterpillar Financial Services Corp...	Contract Balance before payment \$20,035.90	616.13
06/05/2024	10193	Folchi Logging & Construction, Inc	3/4 Type II Road Base	94.92
06/10/2024	10189	DOWL	Invoice R4322.1120.PW-7	17,237.68
06/10/2024	10190	DOWL	Inv.: R4322.1120 PW - 8	24,781.00
06/10/2024	ACH	EDD	Owed from 03/31/2024	143.49
06/10/2024	ACH	EFTPS	Owed from Q1 2019	1,187.97
06/10/2024	ACH	EFTPS	Owed from Q4 2018	2,818.11
06/10/2024	ACH	EFTPS	Owed from Q1 2018	5,779.93
06/10/2024	10191	State Water Resources Control Bd	Inv. SM-1044569 07/01/2023 - 06/30/2024	1,253.27
06/10/2024	10192	State Water Resources Control Bd	InvSM-1044570 07/01/2023 - 06/30/2024	331.10
06/10/2024	10194	NAPA Sierra	Inv from10/02/2023 - 05/25/2024	1,765.84
06/10/2024	10195	PSREC	Act 19551 Plumas Co-Flood Control 04/03/20...	91.42
06/10/2024	10195	PSREC	Act 994: 73821 Industrial 04/03/2024 - 05/02/...	148.65
06/10/2024	10195	PSREC	Act 994 Crocker Mtn Well 04/03/2024 - 05/02...	346.40
06/10/2024	10198	USPS	Stamps for June Statment mailing	272.00
06/10/2024		KS Market		74.00
06/11/2024	10202	Darla Thompson (v)	02/27, 03/05, 03/30,04/27, 05/07	125.00
06/11/2024	10203	Sharon Castaneda	04/02, 04/23,05/07	75.00
06/11/2024	10204	Jeanne Collins	02/21, 03/05, 04/02, 04/23, 04/27, 05/06, 05/07	175.00
06/11/2024	10205	Linda VanDahlen	02/21, 02/27, 03/05, 04/02, 04/23, 04/27, 05/06...	200.00
06/13/2024	ACH	Caterpillar Financial Services Corp...	Contract Balance before payment 26,033.03	1,036.36
06/13/2024	10196	Plumas Ace Hardware	Marking Paint and heater filter	49.70
06/13/2024		KS Market		72.33
06/14/2024		US Bank		50.00
06/14/2024		Murillo, Yazmin (L):Murillo, Yazmin...	213 Arriba Avenue-refund apon close of escrow	822.00
06/17/2024		Ooma		56.11
06/18/2024	10215	Joleen Ciine	Reimbursement for Envelopes & Postage for J...	322.10
06/20/2024	10217	Covington,(1279 RCR) sold6/26/24	Refund due after close of escrow	11.06
06/20/2024	10217	Kapahee, George & Susie (L):Kap...	refund after close of escrow	18.12
06/20/2024		KS Market		50.00
06/21/2024		Sierra Energy	Fuel	20.00
06/24/2024		KS Market		51.54
06/25/2024	10208	Liberty Utilities CA	3250 Hwy 70	4,423.71
06/26/2024	10207	Fruit Growers Laboratory Inc.	473235A-IN, 472791A-IN, 472792A-IN	2,593.98
06/26/2024	10210	Sierra Water Core	Inv 10030: Live Installation of Valve on Service ...	500.00
06/26/2024		United States Treasury {2}	Q1	36.74
06/26/2024		Land's End		244.25
06/26/2024		KS Market		50.00
06/26/2024	10518	GRAINGER	First Aid Kits W/House	163.58
06/27/2024	10209	Cline & Associates	Contract Svs. June 2024	4,600.00
06/27/2024		EDD		117.63
06/30/2024		Plumas Bank		10.40
<b>Jun 24</b>				<b>73,098.64</b>