

Grizzly Lake Community Services District
Balance Sheet
As of October 31, 2024

	Oct 31, 24
ASSETS	
Current Assets	
Checking/Savings	
OPERATING ACCOUNTS	
Plumas Bank-3662	52,541.38
Total OPERATING ACCOUNTS	52,541.38
Petty Cash	200.00
RESERVE ACCOUNTS	
Plumas Bank (7734)	117,652.05
US Bank USDA Reserve - 5038	24,192.27
Total RESERVE ACCOUNTS	141,844.32
Total Checking/Savings	194,585.70
Accounts Receivable	
Accounts Receivable	242,071.05
Grant Receivables	20,033.63
Utilities Receivables	-72.48
Total Accounts Receivable	262,032.20
Other Current Assets	
Account for Credit Transfer	-126.84
Employee Advance	296.27
Insurance Receivables	1,244.40
Payroll Asset	-0.40
Total Other Current Assets	1,413.43
Total Current Assets	458,031.33
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	210,592.30
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	1,278,295.70
TOTAL ASSETS	1,736,327.03
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
Direct Deposit Liabilities	-3,333.42
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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	Oct 31, 24
CA SUI / ETT	-297.66
Federal Taxes (941/944)	3,605.73
SDRMA Ancillary	65.77
SDRMA Family	-65.77
Payroll Liabilities - Other	-1,161.13
Total Payroll Liabilities	403.20
Prior Year Payroll Taxes	12,405.23
Total Other Current Liabilities	110,192.44
Total Current Liabilities	148,295.61
Long Term Liabilities	
CAT Financial - Mini Excavator	23,655.97
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
Total Long Term Liabilities	457,116.28
Total Liabilities	605,411.89
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	888,982.59
Net Income	67,121.10
Total Equity	1,130,915.14
TOTAL LIABILITIES & EQUITY	1,736,327.03

Grizzly Lake Community Services District

Warrant Register

October 2024

Date	Num	Name	Memo	Amount
Oct 24				
10/01/2024	10587	Liberty Utilities CA	Act 200008464063	382.97
10/01/2024	10588	Cretecraft Concrete Construction	Inv 1822: Cement Pad for New Mechanical Shed	3,486.87
10/01/2024	10589	Plumas Ace Hardware	Inv 563931: Marking Paint	20.37
10/01/2024	10589	Plumas Ace Hardware	Inv 556720: Spray Paint	21.74
10/01/2024	10589	Plumas Ace Hardware	Inv 557723: Spray Paint	27.64
10/01/2024	10589	Plumas Ace Hardware	Inv 557982: Marking Paint	32.14
10/01/2024	10589	Plumas Ace Hardware	Inv 559164: Hedge Trimmer, Misc Hardware, Cuto...	58.81
10/01/2024	10589	Plumas Ace Hardware	Inv 559615: Specialist Silicone	12.86
10/01/2024	10589	Plumas Ace Hardware	Inv 560563: Misc Hardware	2.41
10/01/2024	10589	Plumas Ace Hardware	Inv 561931: Misc Hardware	8.42
10/01/2024	10590	Fruit Growers Laboratory Inc.	Inv 478186A: Sampling Pick Up Fee	60.00
10/01/2024	10590	Fruit Growers Laboratory Inc.	Inv 477946A: Testing	1,178.00
10/01/2024	10592	GRAINGER	Inv 9210960671: Brass Numbered Tag	66.97
10/01/2024	10592	GRAINGER	Inv 9226220607: Septic System Treatment	233.63
10/01/2024	10592	GRAINGER	Inv 9210907490: Brass Numbered Tag	63.14
10/01/2024	10592	GRAINGER	Inv 9220595392: Wash Bottle	11.41
10/01/2024	10594	Joleen Cline	Reimbursement for Envelopes	93.12
10/01/2024	10595	Sierra Water Core	Inv 10040: Water and Wastewater	6,000.00
10/02/2024	10596	Liberty Utilities CA	200008775419	4,471.00
10/08/2024		Caterpillar Financial Services Corporatio	Balance Before Payment: \$17,963.57	616.13
10/08/2024	10597	PSREC	Acct 19551 Service Through 8/1/24-9/3/24	91.42
10/08/2024	10598	PSREC	Acct 994: Service Through 8/1/24-9/3/24	770.74
10/08/2024	10599	Fruit Growers Laboratory Inc.	Inv 478390A: Wet Chemistry	142.00
10/08/2024	10599	Fruit Growers Laboratory Inc.	Inv 478391A: Sampling Pick Up Fee	60.00
10/10/2024	325637	Sierra Valley Barns	Mechanical Building	5,015.27
10/10/2024	325637	Sierra Valley Barns	Chrg. for cashier's check	8.00
10/15/2024		Caterpillar Financial Services Corporatio	Balance Before Payment: \$22,136.58	980.19
10/15/2024		Caterpillar Financial Services Corporatio		56.17
10/15/2024	10601	Hunt & Sons, Inc	Inv 256674	239.68
10/15/2024		US Bank		50.00
10/16/2024	ACH	Ooma		56.11
10/21/2024	10603	Inda, Mike (301 BVD) sold 10/07/2024	301 Bella Vista Drive	411.00
10/21/2024		Plumas Bank	Charge Back Fee	10.00
10/22/2024	10604	Cline & Associates	Contract Svs. Oct 2024	4,600.00
10/22/2024	10605	USPS	4 rolls stamps for Nov Statements	292.00
10/22/2024	10606	Jefferson Supply Company	Inv 52857: Shutoff Valve for Crocker Pond	166.24
10/22/2024	10607	Hunt & Sons, Inc	Inv 278571	278.07
10/22/2024	10608	Fruit Growers Laboratory Inc.	Inv 475948A, 477111A, 476904A,	1,117.00
10/22/2024	10609	Cline & Associates	Transfer Fee collected in escrow	195.00
10/22/2024	10610	Black, Lois (229 AA) sold 10/07/2024	Refund due upon close of escrow for 229 Arriba A...	137.00
10/23/2024	10611	Crescent Tow (73826 DR) sold 10/11/...	73826 S DELLEKER RD	174.98
10/23/2024		Central Valley Salinity Coalition, Inc		204.96
10/24/2024		Office Depot		24.12
10/24/2024		Office Depot		38.58
10/29/2024	10616	Liberty Utilities CA	Acct 200008617363	57.36
10/29/2024	10617	Plumas Ace Hardware	Inv 563931: Marking Paint	1.06
10/29/2024	10617	Plumas Ace Hardware	Inv 565029: Spray Paint	21.24
10/29/2024	10617	Plumas Ace Hardware	Inv 565367: Trufuel Gas & Oil Mix	30.02
10/29/2024	10617	Plumas Ace Hardware	Inv 565762: Padlocks	385.89
10/29/2024	10617	Plumas Ace Hardware	Inv 567588: Chains, Aluminum Screen, Pipes, Pa...	83.88
10/29/2024	10617	Plumas Ace Hardware	Inv 567636: Refund of Padlock and Purchase of S...	-8.58
10/29/2024	10617	Plumas Ace Hardware	Inv 567799: Spray Paint	41.17
10/29/2024	10617	Plumas Ace Hardware	Inv 567832: Line Trimmer	18.22
10/30/2024	10619	Fruit Growers Laboratory Inc.	Inv 476852A, 476853A, 477496A,	1,669.00
10/31/2024		Plumas Bank		9.40
Oct 24				34,274.82

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2024

	July - Oct 2024	July - Oct 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)	616.00	290.64	325.36	872.00
Grant Income	26.90			
Interest Earned	23.45	0.00	23.45	0.00
Late fees and interest	2,956.21	0.00	2,956.21	0.00
Misc. Income	-54.00	0.00	-54.00	0.00
Reimb for bank fees	10.00	0.00	10.00	0.00
Service charges	150.05	0.00	150.05	0.00
Sewer Service				
Septage Receiving	11,420.73	5,333.36	6,087.37	16,000.00
Sewer Service Commercial	3,854.61	3,375.00	479.61	10,125.00
Sewer Service Residential	75,580.73	75,833.32	-252.59	227,499.96
Sewer Standby	2,918.74	4,340.69	-1,421.95	13,022.13
Total Sewer Service	97,528.42	89,173.01	8,355.41	266,647.09
Water Service Revenue				
Commercial Water	5,659.69	5,666.64	-6.95	17,000.00
Water Service Residential	78,849.80	80,495.18	-1,645.38	241,475.18
Water Stand by	3,048.71	3,364.00	-315.29	10,092.00
Water Tank Surcharge	6,913.25	7,024.00	-110.75	21,072.00
Total Water Service Revenue	94,471.45	96,549.82	-2,078.37	289,639.18
Assess. Collected for prev years	670.35	0.00	670.35	0.00
Total Income	192,670.22	185,722.83	6,947.39	557,158.27
Expense				
Admin Fee - Plumas County	0.00	0.00	0.00	0.00
Advertising and Promotion	167.31	100.00	67.31	300.00
Annual Dues, Licenses & Permits	793.00	4,333.36	-3,540.36	13,000.00
Auto Fuel	1,886.72	2,333.36	-446.64	7,000.00
Automobile Expense	0.00	833.35	-833.35	2,500.00
Bank Service Charges				
QuickBooks Payments Fees	0.00	200.00	-200.00	600.00
Bank Service Charges - Other	258.80	266.64	-7.84	800.00
Total Bank Service Charges	258.80	466.64	-207.84	1,400.00
Chemicals	0.00	4,000.00	-4,000.00	12,000.00
Compliance	504.96	166.64	338.32	500.00
Contingency	11,564.69	5,800.00	5,764.69	17,400.00
Director Fees	0.00	750.00	-750.00	2,250.00
Equipment Loan Payments	5,458.82	6,609.96	-1,151.14	19,829.88

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2024

	July - Oct 2024	July - Oct Budget	\$ Over Budget	Annual Budget
Equipment Rental	0.00	1,000.00	-1,000.00	3,000.00
Equipment Repairs	390.40	3,333.36	-2,942.96	10,000.00
Interest Expense	178.24	0.00	178.24	0.00
Job Supplies	2,993.95	1,600.00	1,393.95	4,800.00
Liability Insurance	27,776.74	32,000.00	-4,223.26	32,000.00
Office Supplies	884.61	833.36	51.25	2,500.00
Payroll Expenses				
Contract Services	14,500.00	0.00	14,500.00	0.00
Taxes	0.00	4,166.64	-4,166.64	12,500.00
Worker's Comp Ins. Expense	6,499.90	3,333.36	3,166.54	10,000.00
Medical Benefits	531.03	0.00	531.03	0.00
Payroll Expenses - Other	39,303.20	54,233.36	-14,930.16	162,700.00
Total Payroll Expenses	60,834.13	61,733.36	-899.23	185,200.00
Postage and Delivery	1,625.63	1,200.00	425.63	3,600.00
Professional Fees				
Accounting	18,400.00	18,400.00	0.00	55,200.00
Legal Fees	3,276.00	1,666.64	1,609.36	5,000.00
Total Professional Fees	21,676.00	20,066.64	1,609.36	60,200.00
Repairs & Maintenance				
Sewer System Repairs	9,067.50	5,000.00	4,067.50	15,000.00
Water System Repairs	83.88	3,333.36	-3,249.48	10,000.00
Repairs & Maintenance - Other	0.00	0.00	0.00	0.00
Total Repairs & Maintenance	9,151.38	8,333.36	818.02	25,000.00
Safety / Security Supplies	77.06	1,333.36	-1,256.30	4,000.00
Small Tools & Supplies	1,376.49	2,000.00	-623.51	6,000.00
Taxes - Property	0.00	166.64	-166.64	500.00
Testing Fees	7,920.00	4,666.64	3,253.36	14,000.00
Training & Education	0.00	100.00	-100.00	300.00
Transfer to Reserves	12,000.00	24,000.00	-12,000.00	72,000.00
Uniforms	0.00	333.36	-333.36	1,000.00
USDA Loan Payments	0.00	6,893.36	-6,893.36	20,680.00
Utilities				
Electric	22,863.99	11,666.64	11,197.35	35,000.00
Refuse	0.00	166.64	-166.64	500.00
Telephone	224.44	233.36	-8.92	700.00
Total Utilities	23,088.43	12,066.64	11,021.79	36,200.00
Total Expense	190,607.36	207,053.39	-16,446.03	557,159.88
Net Ordinary Income	2,062.86	-21,330.56	23,393.42	-1.61

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2024

	July - Oct 2024	July - Oct Budget	\$ Over Budget	Annual Budget
Reserve Income/Expense				
Income				
Interest Income	45.24	0.00	45.24	0.00
New Service Connection Fees	8,810.05	10,000.00	-1,189.95	30,000.00
Property Tax Revenue	3,381.67	9,666.64	-6,284.97	29,000.00
Sale of Equipment	48,400.00	0.00	48,400.00	0.00
Transfer from Operating	12,000.00	24,000.00	-12,000.00	72,000.00
Total Reserve Income	72,636.96	43,666.64	28,970.32	131,000.00
Reserve Expense				
Connection Expense	10,500.00	5,000.00		
Reserve Act. Expense	5,015.27	0.00	5,015.27	15,000.00
Total Reserve Expense	15,515.27	5,000.00	10,515.27	15,000.00
Net Reserve Income	57,121.69	38,666.64	18,455.05	116,000.00

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2024

Ordinary Income/Expense

Income

- Account Set up fee
- Admin Fee (meter read fee)
- Grant Income
- Interest Earned
- Late fees and interest
- Misc. Income
- Reimb for bank fees
- Service charges
 - Sewer Service
 - Septage Receiving
 - Sewer Service Commercial
 - Sewer Service Residential
 - Sewer Standby
 - Total Sewer Service
 - Water Service Revenue
 - Commercial Water
 - Water Service Residential
 - Water Stand by
 - Water Tank Surcharge
 - Total Water Service Revenue
 - Assess. Collected for prev years

Total Income

Expense

- Admin Fee - Plumas County
- Advertising and Promotion
- Annual Dues, Licenses & Permits
- Auto Fuel
- Automobile Expense
- Bank Service Charges
 - QuickBooks Payments Fees
 - Bank Service Charges - Other
- Total Bank Service Charges
- Chemicals
- Compliance
- Contingency
- Director Fees
- Equipment Loan Payments

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2024

Equipment Rental	
Equipment Repairs	
Interest Expense	
Job Supplies	
Liability Insurance	
Office Supplies	
Payroll Expenses	
Contract Services	
Taxes	
Worker's Comp Ins. Expense	
Medical Benefits	
Payroll Expenses - Other	
Total Payroll Expenses	
Postage and Delivery	
Professional Fees	
Accounting	
Legal Fees	
Total Professional Fees	
Repairs & Maintenance	
Sewer System Repairs	
Water System Repairs	
Repairs & Maintenance - Other	
Total Repairs & Maintenance	
Safety / Security Supplies	
Small Tools & Supplies	
Taxes - Property	
Testing Fees	
Training & Education	
Transfer to Reserves	
Uniforms	
USDA Loan Payments	
Utilities	
Electric	
Refuse	
Telephone	
Total Utilities	
Total Expense	
Net Ordinary Income	

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2024

Reserve Income/Expense

Income

Interest Income

New Service Connection Fees

Property Tax Revenue

Sale of Equipment

Transfer from Operating

Check Cells

59,184.55

Total Reserve Income

Reserve Expense

Connection Expense

Reserve Act. Expense

Total Reserve Expense

Net Reserve Income

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2024

Ordinary Income/Expense

Income

- Account Set up fee
- Admin Fee (meter read fee)
- Grant Income
- Interest Earned
- Late fees and interest
- Misc. Income
- Reimb for bank fees
- Service charges
 - Sewer Service
 - Septage Receiving
 - Sewer Service Commercial
 - Sewer Service Residential
 - Sewer Standby
 - Total Sewer Service
 - Water Service Revenue
 - Commercial Water
 - Water Service Residential
 - Water Stand by
 - Water Tank Surcharge
 - Total Water Service Revenue
 - Assess. Collected for prev years

Total Income

Expense

- Admin Fee - Plumas County
- Advertising and Promotion
- Annual Dues, Licenses & Permits
- Auto Fuel
- Automobile Expense
- Bank Service Charges
 - QuickBooks Payments Fees
 - Bank Service Charges - Other
- Total Bank Service Charges
- Chemicals
- Compliance
- Contingency
- Director Fees
- Equipment Loan Payments

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2024

Equipment Rental	
Equipment Repairs	
Interest Expense	
Job Supplies	
Liability Insurance	
Office Supplies	
Payroll Expenses	
Contract Services	
Taxes	
Worker's Comp Ins. Expense	
Medical Benefits	
Payroll Expenses - Other	
Total Payroll Expenses	
Postage and Delivery	
Professional Fees	
Accounting	
Legal Fees	
Total Professional Fees	
Repairs & Maintenance	
Sewer System Repairs	
Water System Repairs	
Repairs & Maintenance - Other	
Total Repairs & Maintenance	
Safety / Security Supplies	
Small Tools & Supplies	
Taxes - Property	
Testing Fees	
Training & Education	
Transfer to Reserves	
Uniforms	
USDA Loan Payments	
Utilities	
Electric	
Refuse	
Telephone	
Total Utilities	
Total Expense	
Net Ordinary Income	

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2024

Reserve Income/Expense

Income

Interest Income

New Service Connection Fees

Property Tax Revenue

Sale of Equipment

Transfer from Operating 17,336.08

Total Reserve Income

Reserve Expense

Connection Expense

Reserve Act. Expense

Total Reserve Expense

Net Reserve Income