

Grizzly Lake Community Services District
Balance Sheet
As of November 30, 2024

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
OPERATING ACCOUNTS	
Plumas Bank-3662	16,022.33
Total OPERATING ACCOUNTS	16,022.33
Petty Cash	200.00
RESERVE ACCOUNTS	
Plumas Bank (7734)	82,947.77
US Bank USDA Reserve - 5038	18,066.27
Total RESERVE ACCOUNTS	101,014.04
Total Checking/Savings	117,236.37
Accounts Receivable	
Accounts Receivable	239,420.67
Grant Receivables	20,033.63
Utilities Receivables	-72.48
Total Accounts Receivable	259,381.82
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	378,031.62
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	1,656,327.32
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
CA SUI / ETT	-297.66

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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	12,656.42
Total Equity	1,075,723.80
TOTAL LIABILITIES & EQUITY	1,656,327.32

Grizzly Lake Community Services District
Warrant Register
November 2024

Date	Num	Name	Memo	Amount
Nov 24				
11/01/2024		USDA		6,120.00
11/05/2024	10620	Hunt & Sons, Inc	Inv 294783	325.90
11/05/2024	10621	Sierra Water Core	Inv 10041: Water Consulting and	6,000.00
11/05/2024	10622	Q&D Construction LLC	Inv 16962-002: Hydrovac with Operator	3,062.00
11/05/2024	10623	Caterpillar Financial Services Corporatio	Pay off of Mini Excavator	18,205.13
11/05/2024	10623	Caterpillar Financial Services Corporatio		0.00
11/06/2024		Caterpillar Financial Services Corporatio		616.13
11/06/2024		Caterpillar Financial Services Corporatio		0.00
11/12/2024	10623	Fruit Growers Laboratory Inc.	Inv 479628A, 479629A	197.97
11/12/2024	10624	Joleen Cline	Reimbursement for Printer Ink	123.18
11/12/2024	10625	Liberty Utilities CA	200008634996	2,287.27
11/12/2024	10627	Plumas-Sierra Rural Electric Cooperati...	09/03/2024-10/01/2024	480.55
11/12/2024	10628	Plumas-Sierra Rural Electric Cooperati...	09/03/2024-10/01/2024	91.42
11/12/2024	10629	Liberty Utilities CA	Acct 200008775419	3,338.96
11/15/2024		US Bank		6.00
11/18/2024	ACH	Ooma		56.09
11/19/2024	10631	California Department of Tax & Fee Ad...	Determination Fees for Jared Recasens	353.84
11/19/2024	10632	Alpine Fire Services, Inc.	Inv 11-13224: Fire Extinguishers Serviced	151.72
11/19/2024	10633	Fruit Growers Laboratory Inc.	Inv 479671A	323.00
11/19/2024	10634	Cline & Associates	Contract Svs. Nov 2024	4,600.00
11/19/2024	10634	Cline & Associates	Additional 5 Hours to Send Lead Letters	175.00
11/19/2024	10634	Cline & Associates	Stamps	24.82
11/19/2024	10635	Phebus Engineering	217 Arriba Ave	21,526.55
11/19/2024		Sierra Village		11.57
11/22/2024	10636	Joleen Cline	4 rolls of stamps, and 4 boxes of envelopes for...	385.12
11/22/2024	325638	Phebus Engineering	Emergency repairs; 155 N Horseshoe, Escon...	34,716.48
11/22/2024	325638	Phebus Engineering	Fee for cashier's check	8.00
11/26/2024	10637	Hunt & Sons, Inc	Inv 307191	141.33
11/26/2024	10639	Thatcher Company Inc	Inv 2024400101066, 2024400101375,	8,987.45
11/30/2024		Plumas Bank		6.80
Nov 24				112,322.28

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

	Jul - Nov 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Grant	26.90		
Interest Op Act	23.45		
Late fees and interest	3,559.21		
Returned Check Charges	10.00		
Service charges	150.05		
Service Revenue			
Sewer Service			
Septage Receiving	15,835.43	6,666.69	9,168.74
Sewer Seasonal Residential	0.00	0.00	0.00
Sewer Service Commercial	4,613.61	4,218.75	394.86
Sewer Service Residential	92,119.87	94,791.65	-2,671.78
Sewer Stand by	3,402.69	5,425.87	-2,023.18
Sewer Service - Other	0.00	0.00	0.00
Total Sewer Service	115,971.60	111,102.96	4,868.64
Water Service Revenue			
Commercial Water	6,840.94	7,083.31	-242.37
Water Service Residential	96,280.85	100,617.68	-4,336.83
Water Stand by	3,571.44	4,205.00	-633.56
Water Tank Surcharge	8,338.72	8,780.00	-441.28
Water Service Revenue - Other	0.00	0.00	0.00
Total Water Service Revenue	115,031.95	120,685.99	-5,654.04
Service Revenue - Other	1,056.69		
Total Service Revenue	232,060.24	231,788.95	271.29
Total Income	235,829.85	231,788.95	4,040.90
Gross Profit	235,829.85	231,788.95	4,040.90
Expense			
Admin Fee - Plumas County	0.00	0.00	0.00
Advertising and Promotion	167.31	125.00	42.31
Annual Dues, Licenses & Permits	793.00	5,416.69	-4,623.69
Auto Fuel	2,353.95	2,916.69	-562.74
Automobile Expense	0.00	1,041.69	-1,041.69
Bank Service Charges			
QuickBooks Payments Fees	0.00	250.00	-250.00
Bank Service Charges - Other	291.60	333.31	-41.71
Total Bank Service Charges	291.60	583.31	-291.71
Chemicals	8,987.45	5,000.00	3,987.45
Compliance	504.96	208.31	296.65
Contingency	11,739.69	7,250.00	4,489.69
Director Fees	0.00	937.50	-937.50
Equipment Loan Payments	0.00	8,262.45	-8,262.45
Equipment Rental	0.00	1,250.00	-1,250.00
Equipment Repairs	390.40	4,166.69	-3,776.29
Job Supplies	2,993.95	2,000.00	993.95
Liability Insurance	27,776.74	32,000.00	-4,223.26
Medical Benefits	531.03		
Office Supplies	1,404.48	1,041.69	362.79
Payroll Expenses			
Contract Services	20,500.00		
Taxes	0.00	5,208.31	-5,208.31
Worker's Comp Ins. Expense	6,499.90	4,166.69	2,333.21
Payroll Expenses - Other	54,825.78	67,791.69	-12,965.91
Total Payroll Expenses	81,825.68	77,166.69	4,658.99
Payroll Taxes	353.84		
Penalties and Interest Fees	0.00	0.00	0.00
Postage and Delivery	1,358.45	1,500.00	-141.55

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

	Jul - Nov 24	Budget	\$ Over Budget
Professional Fees			
Accounting	23,000.00	23,000.00	0.00
Legal Fees	3,276.00	2,083.31	1,192.69
Total Professional Fees	26,276.00	25,083.31	1,192.69
Repairs & Maintenance			
Sewer System Repairs	12,129.50	6,250.00	5,879.50
Water System Repairs	83.88	4,166.69	-4,082.81
Repairs & Maintenance - Other	0.00	0.00	0.00
Total Repairs & Maintenance	12,213.38	10,416.69	1,796.69
Safety / Security Supplies	228.78	1,666.69	-1,437.91
Small Tools & Supplies	1,376.49	2,500.00	-1,123.51
Taxes - Property	0.00	208.31	-208.31
Testing Fees	8,205.97	5,833.31	2,372.66
Training & Education	0.00	125.00	-125.00
Transfer to Reserves	12,000.00	30,000.00	-18,000.00
Uniforms	0.00	416.69	-416.69
USDA Loan Payments	0.00	8,616.69	-8,616.69
Utilities			
Electric	29,062.19	14,583.31	14,478.88
Refuse	0.00	208.31	-208.31
Telephone	280.53	291.69	-11.16
Total Utilities	29,342.72	15,083.31	14,259.41
Total Expense	231,115.87	250,816.71	-19,700.84
Net Ordinary Income	4,713.98	-19,027.76	23,741.74
Other Income/Expense			
Other Income			
Account Set-Up Fees	25.00		
Administration Fee	769.00	363.31	405.69
Interest Income	65.44		
Miscellaneous income	0.00		
New Service Connection Fees	8,810.05	12,500.00	-3,689.95
Property Tax Revenue	3,381.67	12,083.31	-8,701.64
Sale of Equipment	48,400.00		
Transfer from Operating	12,000.00	30,000.00	-18,000.00
Total Other Income	73,451.16	54,946.62	18,504.54
Other Expense			
Connection Expense	32,026.55	6,250.00	25,776.55
Interest Expense	458.82		
Reserve Act Expense	39,739.75		
Total Other Expense	72,225.12	6,250.00	65,975.12
Net Other Income	1,226.04	48,696.62	-47,470.58
Net Income	5,940.02	29,668.86	-23,728.84