Grizzly Lake Community Services District
Balance Sheet
As of May 31, 2026

		May 31, 26
ASSETS		
Current Assets		
Checking/Savings		
OPERATING ACCOUNTS		
Plumas Bank-3662	22,169.38	
Total OPERATING ACCOUNTS		22,169.38
Petty Cash		200.00
RESERVE ACCOUNTS		
Plumas Bank (7734)	99,847.86	
US Bank USDA Reserve - 5038	14,472.89	
Total RESERVE ACCOUNTS		114,320.75
Total Checking/Savings		136,690.13
Accounts Receivable		
Accounts Receivable		192,401.35
Grant Receivables		20,033.63
Total Accounts Receivable		212,434.98
Other Current Assets		
Account for Credit Transfer		-121.22
Employee Advance		296.27
Insurance Receivables		1,244.40
Payroll Asset		-0.40
Undeposited Funds		450.00
Total Other Current Assets		1,869.05
Total Current Assets		350,994.16
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		208,719.05
Fixed Assets - General		42,816.45
Office Equipment		271.89
Park Property		47,005.73
Sewer System		339,201.81
Water System		913,245.38
WIP - Water Project		121,221.16
Total Fixed Assets		1,276,533.48
TOTAL ASSETS		**1,627,527.64**
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	

Grizzly Lake Community Services District
Balance Sheet
As of May 31, 2026

	May 31, 26
Federal Taxes (941/944)	3,605.73
SDRMA Ancillary	65.77
SDRMA Family	-65.77
Payroll Liabilities - Other	5,145.05
Total Payroll Liabilities	6,709.38
Prior Year Payroll Taxes	12,405.23
Total Other Current Liabilities	119,832.04
Total Current Liabilities	157,935.21
Long Term Liabilities	
CAT Financial - Mini Excavator	329.74
Crocker Mt. Water Tank Loan	276,242.50
WIP-Water Project Grant Advance	93,903.00
Total Long Term Liabilities	370,475.24
Total Liabilities	528,410.45
Equity	
Capital Improvement Reserve	128,246.07
Loan Reserve	29,257.00
Opening Balance Equity	-1,445.68
Opening Balance Equity	18,702.27
Retained Earnings	970,084.58
Net Income	-45,727.05
Total Equity	1,099,117.19
TOTAL LIABILITIES & EQUITY	**1,627,527.64**

Grizzly Lake Community Services District
Warrant Register
May 2026

Date	Num	Name	Memo	Amount
May 26				
05/01/2026		Amazon		16.08
05/05/2026	10523	FGL Environmental	INV 673359A 04/30/26	129.00
05/05/2026	10524	Plumas-Sierra Rural Electric Cooperative	Account 994	397.95
05/05/2026	10524	Plumas-Sierra Rural Electric Cooperative	Account 19551	91.42
05/05/2026	10525	Plumas Ace Hardware	inv 658793 hardware	5.21
05/05/2026	10525	Plumas Ace Hardware	inv 659325 timer, couple pvc	8.99
05/05/2026	10525	Plumas Ace Hardware	inv 661935 wasp spray, glove	30.02
05/05/2026	10525	Plumas Ace Hardware	inv 663379 cap PVC	19.29
05/05/2026	10526	Q&D Construction LLC	17170-006 jet wac work 4/16-4/17	7,636.00
05/05/2026	10527	CTR Water INC	INV 7198.06	2,640.00
05/05/2026	10463	Intermountain Disposal Inc		39.05
05/11/2026	10530	J. D. Brown	HVAC repair on office unit	200.00
05/11/2026	10528	Intermountain Disposal Inc	INV 29914	48.72
05/11/2026	10531	Mission's Water and Waste Water	Contract 92829 storage tank 12/1/2...	650.00
05/11/2026	10531	Mission's Water and Waste Water	COntract 92830 Delleker wells 12/...	650.00
05/12/2026	10529	SGS Silver State Analytical Lab	Inv 09/11/25-04/28/26	14,933.00
05/12/2026	10533	Best Best & Krieger	INV 1061260	6,532.46
05/13/2026	10534	USPS	stamps for paid bills	78.00
05/14/2026		US Bank		6.50
05/14/2026	10560	Special District Risk Management	2026-27 WC renewal	13,170.42
05/14/2026		Grizzly Lake Community Services District		10,833.32
05/18/2026		Ooma		56.87
05/19/2026	10535	FGL Environmental	INV 673069A 4/28/26	216.00
05/19/2026	10535	FGL Environmental	inv 672136A 3/24/26	81.00
05/19/2026	10535	FGL Environmental	inv 672007A 3/24/26	81.00
05/19/2026	10535	FGL Environmental	inv 671800A 3/17/26	154.00
05/19/2026	10535	FGL Environmental	inv 671789A 3/17/26	56.00
05/19/2026	10536	Hunt & Sons LLC	INV 63662	420.68
05/19/2026	10537	Mountain Water Management & Services	Inv 1415 Service for May 2026	2,500.00
05/19/2026	10538	Q&D Construction LLC	inv 17170-004	5,240.00
05/19/2026	10539	Cline & Associates	Contract Svs. May 2026	4,600.00
05/20/2026		Amazon		32.12
05/21/2026	10542	Morris, Jay & Gina (256 CW) sold 5.21.26	256 Cuesta Way, refund account b...	156.87
05/31/2026		Dollar General	Toilet paper	11.53
05/31/2026		Plumas Bank		9.00
05/31/2026		USDA		14,928.75
May 26				**86,659.25**

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
Late fees and interest	8,409.15		
Service charges	150.00		
Service Revenue			
Sewer Service			
Septage Receiving	10,907.87	21,000.00	-10,092.13
Sewer Seasonal Residential	0.00	0.00	0.00
Sewer Service Commercial	11,140.82	12,526.36	-1,385.54
Sewer Service Residential	228,873.28	244,255.83	-15,382.55
Sewer Stand by	10,234.74	9,403.92	830.82
Sewer Service - Other	0.00	0.00	0.00
Total Sewer Service	261,156.71	287,186.11	-26,029.40
Water Service Revenue			
Commercial Water	21,861.15	18,207.00	3,654.15
Water Service Residential	239,502.58	256,233.36	-16,730.78
Water Stand by	10,717.00	9,996.96	720.04
Water Tank Surcharge	21,008.09	21,216.00	-207.91
Water Service Revenue - Other	0.00	0.00	0.00
Total Water Service Revenue	293,088.82	305,653.32	-12,564.50
Service Revenue - Other	3,009.47		
Total Service Revenue	557,255.00	592,839.43	-35,584.43
Total Income	565,814.15	592,839.43	-27,025.28
Gross Profit	565,814.15	592,839.43	-27,025.28
Expense			
Admin Fee - Plumas County	0.00	0.00	0.00
Advertising and Promotion	402.06	200.00	202.06
Annual Dues, Licenses & Permits	19,501.28	25,000.00	-5,498.72
Auto Fuel	6,183.20	5,500.00	683.20
Automobile Expense	85.20	2,500.00	-2,414.80
Bank Service Charges			
QuickBooks Payments Fees	0.00	0.00	0.00
Bank Service Charges - Other	108.20	300.00	-191.80
Total Bank Service Charges	108.20	300.00	-191.80
Chemicals	43,721.71	22,000.00	21,721.71
Compliance	300.00	700.00	-400.00
Contingency	1,015.77	10,000.00	-8,984.23
Director Fees	775.00	3,000.00	-2,225.00
Equipment Loan Payments	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00
Equipment Repairs	612.07	0.00	612.07
Insurance - Property/Liability	42,353.48	23,000.00	19,353.48
Job Supplies	3,545.89	10,000.00	-6,454.11
Office Supplies	4,664.39	3,000.00	1,664.39
Payroll Expenses			
Contract Services	47,945.00	120,000.00	-72,055.00
Taxes	6,607.05	16,250.00	-9,642.95
Wages	0.00	135,000.00	-135,000.00
Worker's Comp Ins. Expense	24,025.16	10,000.00	14,025.16
Payroll Expenses - Other	177,903.78	0.00	177,903.78
Total Payroll Expenses	256,480.99	281,250.00	-24,769.01
Penalties and Interest Fees	0.00	0.00	0.00
Postage and Delivery	1,369.15	4,500.00	-3,130.85

Profit & Loss Budget vs. Actual

July 2025 through June 2026

	Jul '25 - Jun 26	Budget	$ Over Budget
Professional Fees			
Accounting	55,200.00	55,200.00	0.00
Legal Fees	12,256.61	10,000.00	2,256.61
Total Professional Fees	67,456.61	65,200.00	2,256.61
Repairs & Maintenance			
Sewer System Repairs	56,732.06	5,000.00	51,732.06
Water System Repairs	21,561.45	5,000.00	16,561.45
Repairs & Maintenance - Other	0.00	0.00	0.00
Total Repairs & Maintenance	78,293.51	10,000.00	68,293.51
Safety / Security Supplies	275.31	2,000.00	-1,724.69
Small Tools & Supplies	1,388.09	6,000.00	-4,611.91
Taxes - Property	0.00	0.00	0.00
Taxes & Licenses	10.00		
Testing Fees	2,799.00	12,000.00	-9,201.00
Training & Education	288.97	2,500.00	-2,211.03
Transfer to Reserves	65,000.00	65,000.00	0.00
Uniforms	0.00	0.00	0.00
USDA Loan Payments	0.00	0.00	0.00
Utilities			
Electric	48,893.82	39,500.00	9,393.82
Refuse	707.30	450.00	257.30
Telephone	623.89	700.00	-76.11
Total Utilities	50,225.01	40,650.00	9,575.01
Total Expense	646,854.89	594,300.00	52,554.89
Net Ordinary Income	-81,040.74	-1,460.57	-79,580.17
Other Income/Expense			
Other Income			
Administration Fee	1,576.00	1,824.00	-248.00
Interest Earned	0.00	0.00	0.00
Interest Income	126.36	200.00	-73.64
New Service Connection Fees	0.00	0.00	0.00
Property Tax Revenue	60,024.27	24,000.00	36,024.27
Transfer from Operating	65,000.00	65,000.00	0.00
Total Other Income	126,726.63	91,024.00	35,702.63
Other Expense			
Connection Expense	0.00	0.00	0.00
Misc A/R Clearing	13,704.63		
Reserve Act Expense	34,909.03	57,000.00	-22,090.97
Suspense - Income Statement	0.00		
USDA Loan Payment US Bank	0.00	21,240.00	-21,240.00
Total Other Expense	48,613.66	78,240.00	-29,626.34
Net Other Income	78,112.97	12,784.00	65,328.97
Net Income	**-2,927.77**	**11,323.43**	**-14,251.20**