

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

	Mar 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
<b>OPERATING ACCOUNTS</b>	
Plumas Bank-3662	52,717.75
<b>Total OPERATING ACCOUNTS</b>	52,717.75
Petty Cash	200.00
<b>RESERVE ACCOUNTS</b>	
Plumas Bank (7734)	83,565.14
US Bank USDA Reserve - 5038	29,414.64
<b>Total RESERVE ACCOUNTS</b>	112,979.78
<b>Total Checking/Savings</b>	165,897.53
<b>Accounts Receivable</b>	
Accounts Receivable	194,180.22
Grant Receivables	20,033.63
<b>Total Accounts Receivable</b>	214,213.85
<b>Other Current Assets</b>	
Account for Credit Transfer	-128.28
Employee Advance	296.27
Insurance Receivables	1,244.40
Payroll Asset	-0.40
Undeposited Funds	301.26
<b>Total Other Current Assets</b>	1,713.25
<b>Total Current Assets</b>	381,824.63
<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	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
<b>Total Fixed Assets</b>	1,276,533.48
<b>TOTAL ASSETS</b>	<b>1,658,358.11</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	38,103.17
<b>Total Accounts Payable</b>	38,103.17
<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**  
As of March 31, 2026

---

	Mar 31, 26
<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	4,961.59
<b>Total Payroll Liabilities</b>	6,525.92
<b>Prior Year Payroll Taxes</b>	12,405.23
<b>Total Other Current Liabilities</b>	119,648.58
<b>Total Current Liabilities</b>	157,751.75
<b>Long Term Liabilities</b>	
CAT Financial - Mini Excavator	329.74
Crocker Mt. Water Tank Loan	291,171.25
WIP-Water Project Grant Advance	93,903.00
<b>Total Long Term Liabilities</b>	385,403.99
<b>Total Liabilities</b>	543,155.74
<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	959,652.08
Net Income	-19,261.16
<b>Total Equity</b>	1,115,202.37
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,658,358.11</b>

**Grizzly Lake Community Services District**  
**Warrant Register**  
**March 2026**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>Mar 26</b>				
03/02/2026		Amazon		16.08
03/03/2026	10464	Plumas Ace Hardware	retun wire stripper	-21.44
03/03/2026	10464	Plumas Ace Hardware	conn wire ground	3.85
03/03/2026	10464	Plumas Ace Hardware	battery AA	11.79
03/03/2026	10464	Plumas Ace Hardware	air pleat, air filter	23.00
03/03/2026	10464	Plumas Ace Hardware	dplx HD20A	19.69
03/03/2026	10464	Plumas Ace Hardware	3/4 X 4x8 and 2x4x8	221.39
03/03/2026	10464	Plumas Ace Hardware	NSR, 2x4x8, 1lbs PP, dish soap	71.33
03/03/2026	10464	Plumas Ace Hardware	gloves	21.44
03/03/2026	10465	Joleen Cline	Check stock	228.64
03/05/2026	10469	J. D. Brown	Repair to Office Heater	120.00
03/06/2026		USPS		1.90
03/09/2026		OPC State Water	Christian licence	4.97
03/09/2026		Hach Company		101.56
03/12/2026	10470	Hunt & Sons LLC	Inv 988131	200.74
03/12/2026	10471	FGL Environmental	INV 671572A	81.00
03/12/2026	10473	Price Tire Center-	2019 Ford F-150	93.32
03/12/2026	10474	Best Best & Krieger	INV1055712	857.15
03/12/2026	10475	Thatcher Company of Nevada, Inc	Inv 2026400100807	1,061.50
03/12/2026	10476	Intermountain Disposal Inc	Inv 28001	48.72
03/12/2026	CC	USPS		15.60
03/13/2026		US Bank		6.50
03/13/2026		Amazon	printer ink	151.10
03/16/2026	10477	Cline & Associates	Contract Svs. March2026	4,600.00
03/16/2026		USPS	stamps	15.60
03/16/2026		American Water College	Christian grade 1 w/w	229.99
03/16/2026		Ooma		56.88
03/19/2026	10482	FGL Environmental	1/20/26 Inv 670345A	177.00
03/19/2026	10482	FGL Environmental	1/20/26 inv 670346A	56.00
03/19/2026	10482	FGL Environmental	1/28/26 inv 670295A	81.00
03/19/2026	10482	FGL Environmental	2/5/26 inv 670639A	81.00
03/19/2026	10482	FGL Environmental	2/11/26 inv 670986A	81.00
03/19/2026	10482	FGL Environmental	3/4/26 inv 671364A	81.00
03/19/2026	10483	Thatcher Company of Nevada, Inc	INV 2026400100790	1,061.50
03/19/2026	10484	Q&D Construction LLC	INV 17170-003	9,320.00
03/19/2026	10485	Mountain Water Management & Services	Inv 1386 Service for March 2026	2,500.00
03/19/2026	10487	Crews (115 MC) sold 2026	115 Montana Court, refund	150.63
03/19/2026	10486	Mathew McLean	Notary fee to release lein	30.00
03/23/2026		Smart Sign	Pond sign	81.15
03/24/2026	10488	Plumas Sanitation, Inc	INV24957 3/16/26	875.00
03/24/2026	10488	Plumas Sanitation, Inc	Inv 21961 9/19/23	450.00
03/24/2026	10489	Thatcher Company of Nevada, Inc	INV 2026400100893	2,495.00
03/24/2026	10490	Hunt & Sons LLC	INV 13472	271.74
03/24/2026	10491	Liberty Utilities CA	73821 Milk weed dr chor pump	177.04
03/24/2026	10491	Liberty Utilities CA	3250 HWY 70 PMP 3&4	1,941.77
03/24/2026	10491	Liberty Utilities CA	119 Delleker Dr	682.82
03/26/2026	10492	Ayers, Kari & Glen (1589 CC)	1589 Crockor Court, refund account balance	150.63
03/26/2026	10495	McGarr Excavation Inc.	High Dessert gas meter pipe leak	2,912.13
03/26/2026		Dollar General		29.23
03/26/2026		State Water Resources Control Bd (NO)	Grade 2 exam	284.00
03/31/2026	10493	Plumas Ace Hardware	gloves	42.88
03/31/2026	10493	Plumas Ace Hardware	dschrg hose	29.97
03/31/2026	10493	Plumas Ace Hardware	storage bags, gloves	19.93
03/31/2026	10493	Plumas Ace Hardware	fittings	3.85
03/31/2026	10493	Plumas Ace Hardware	conduit, pvc , elbows	34.45
03/31/2026	10493	Plumas Ace Hardware	conn	-7.07
03/31/2026	10493	Plumas Ace Hardware	screw, adaptor, locknut, tube strap, o-ring	23.92
03/31/2026	10494	Joleen Cline	Remib:stamps, envelopes & grease letter	590.66
03/31/2026		Plumas Bank	service fee	10.80
03/31/2026		Grizzly Lake Community Services District	March 2026	5,416.66
<b>Mar 26</b>				<b>38,377.99</b>

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

	<u>Jul '25 - March 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Late fees and interest	6,747.38		
Service charges	150.00		
<b>Service Revenue</b>			
<b>Sewer Service</b>			
Septage Receiving	10,907.87	15,750.00	-4,842.13
Sewer Seasonal Residential	0.00	0.00	0.00
Sewer Service Commercial	8,837.78	9,394.78	-557.00
Sewer Service Residential	177,644.99	183,191.88	-5,546.89
Sewer Stand by	6,258.97	7,052.94	-793.97
Sewer Service - Other	0.00	0.00	0.00
<b>Total Sewer Service</b>	<u>203,649.61</u>	<u>215,389.60</u>	<u>-11,739.99</u>
<b>Water Service Revenue</b>			
Commercial Water	13,141.90	13,655.25	-513.35
Water Service Residential	185,801.19	192,175.02	-6,373.83
Water Stand by	6,638.73	7,497.72	-858.99
Water Tank Surcharge	15,149.60	15,912.00	-762.40
Water Service Revenue - Other	0.00	0.00	0.00
<b>Total Water Service Revenue</b>	<u>220,731.42</u>	<u>229,239.99</u>	<u>-8,508.57</u>
<b>Service Revenue - Other</b>	<u>2,378.51</u>		
<b>Total Service Revenue</b>	<u>426,759.54</u>	<u>444,629.59</u>	<u>-17,870.05</u>
<b>Total Income</b>	<u>433,656.92</u>	<u>444,629.59</u>	<u>-10,972.67</u>
<b>Gross Profit</b>	433,656.92	444,629.59	-10,972.67
<b>Expense</b>			
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	18,750.01	751.27
Auto Fuel	4,785.06	4,125.01	660.05
Automobile Expense	85.20	1,875.01	-1,789.81
<b>Bank Service Charges</b>			
QuickBooks Payments Fees	0.00	0.00	0.00
Bank Service Charges - Other	75.80	225.00	-149.20
<b>Total Bank Service Charges</b>	<u>75.80</u>	<u>225.00</u>	<u>-149.20</u>
Chemicals	30,972.71	16,500.01	14,472.70
Compliance	300.00	525.01	-225.01
Contingency	1,007.79	7,500.01	-6,492.22
Director Fees	775.00	2,250.00	-1,475.00
Equipment Loan Payments	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00
Equipment Repairs	93.32	0.00	93.32
Job Supplies	3,244.85	7,500.01	-4,255.16

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

	<u>Jul '25 - March 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Liability Insurance	24,518.76	23,000.00	1,518.76
Office Supplies	3,971.50	2,250.00	1,721.50
<b>Payroll Expenses</b>			
Contract Services	29,060.00	90,000.00	-60,940.00
Taxes	467.18	12,187.52	-11,720.34
Wages	135,588.83	101,250.00	34,338.83
Worker's Comp Ins. Expense	10,854.74	10,000.00	854.74
<b>Total Payroll Expenses</b>	<u>175,970.75</u>	<u>213,437.52</u>	<u>-37,466.77</u>
Penalties and Interest Fees	0.00	0.00	0.00
Postage and Delivery	1,291.15	3,375.00	-2,083.85
<b>Professional Fees</b>			
Accounting	41,400.00	41,400.00	0.00
Legal Fees	4,242.65	7,500.01	-3,257.36
<b>Total Professional Fees</b>	<u>45,642.65</u>	<u>48,900.01</u>	<u>-3,257.36</u>
<b>Repairs &amp; Maintenance</b>			
Sewer System Repairs	39,116.06	3,750.02	35,366.04
Water System Repairs	17,531.45	3,750.02	13,781.43
Repairs & Maintenance - Other	0.00	0.00	0.00
<b>Total Repairs &amp; Maintenance</b>	<u>56,647.51</u>	<u>7,500.04</u>	<u>49,147.47</u>
Safety / Security Supplies	275.31	1,500.02	-1,224.71
Small Tools & Supplies	1,388.09	4,500.00	-3,111.91
Taxes - Property	0.00	0.00	0.00
Taxes & Licenses	10.00		
Testing Fees	1,551.00	9,000.00	-7,449.00
Training & Education	288.97	1,875.01	-1,586.04
Transfer to Reserves	48,750.02	48,750.02	0.00
Uniforms	0.00	0.00	0.00
<b>Utilities</b>			
Electric	42,100.43	29,625.02	12,475.41
Refuse	482.96	337.50	145.46
Telephone	510.14	525.01	-14.87
<b>Total Utilities</b>	<u>43,093.53</u>	<u>30,487.53</u>	<u>12,606.00</u>
<b>Total Expense</b>	<u>464,642.31</u>	<u>454,025.22</u>	<u>10,617.09</u>
<b>Net Ordinary Income</b>	-30,985.39	-9,395.63	-21,589.76
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Administration Fee	1,256.00	1,368.00	-112.00
Interest Earned	0.00	0.00	0.00
Interest Income	93.62	150.02	-56.40
New Service Connection Fees	0.00	0.00	0.00
Property Tax Revenue	34,002.13	18,000.00	16,002.13
Transfer from Operating	48,750.02	48,750.02	0.00

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

	<u>Jul '25 - March 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Other Income	84,101.77	68,268.04	15,833.73
Other Expense			
Connection Expense	0.00	0.00	0.00
Misc A/R Clearing			
Reserve Act Expense	34,909.03	42,750.00	-7,840.97
USDA Loan Payment US Bank	5,928.75	6,000.00	-71.25
Total Other Expense	<u>40,837.78</u>	<u>48,750.00</u>	<u>-7,912.22</u>
Net Other Income	<u>43,263.99</u>	<u>19,518.04</u>	<u>23,745.95</u>
Net Income	<u><u>12,278.60</u></u>	<u><u>10,122.41</u></u>	<u><u>2,156.19</u></u>