

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

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
OPERATING ACCOUNTS	
Plumas Bank-3662	113,220.89
Total OPERATING ACCOUNTS	113,220.89
Petty Cash	200.00
RESERVE ACCOUNTS	
Plumas Bank (7734)	99,859.85
US Bank USDA Reserve - 5038	14,453.39
Total RESERVE ACCOUNTS	114,313.24
Total Checking/Savings	227,734.13
Accounts Receivable	
Accounts Receivable	193,304.90
Grant Receivables	20,033.63
Total Accounts Receivable	213,338.53
Other Current Assets	
Account for Credit Transfer	-121.22
Employee Advance	296.27
Insurance Receivables	1,244.40
Payroll Asset	-0.40
Undeposited Funds	174.82
Total Other Current Assets	1,593.87
Total Current Assets	442,666.53
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	1,719,200.01
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	34.80
Grants Receivable / Payable	85,940.00
Health Insurance	9,054.85
Other Current Liability	793.00
Payroll Corrections	-6.42

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Payroll Liabilities	
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	92.92
Total Payroll Liabilities	1,657.25
Prior Year Payroll Taxes	12,405.23
Total Other Current Liabilities	114,814.71
Total Current Liabilities	152,917.88
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	523,393.12
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	1,026,571.93
Net Income	-5,524.70
Total Equity	1,195,806.89
TOTAL LIABILITIES & EQUITY	1,719,200.01

Grizzly Lake Community Services District
Warrant Register
August 2026

Date	Num	Name	Memo	Amount
Aug 26				
08/03/2026	10587	CTR Water INC	INV 7198.09	5,280.00
08/03/2026	10588	California Rural Water Association	Aug 2026-Aug 2027	695.00
08/03/2026	10589	SGS North America, INC	RN344854	75.00
08/03/2026	10589	SGS North America, INC	RN344860	57.00
08/03/2026	10589	SGS North America, INC	RN344898	563.00
08/03/2026	10590	Hunt & Sons LLC	INV 258761	296.64
08/03/2026		Amazon		16.08
08/04/2026		USA Blue Book	SO4145910	158.29
08/10/2026	10591	Intermountain Disposal Inc	INV 32674	51.29
08/10/2026	10593	Joleen Cline	traps for office	19.99
08/10/2026	10593	Plumas Sanitation, Inc	INV 25337	900.00
08/12/2026	10592	Michael Tanguay	Notary fee for liens	135.00
08/14/2026		US Bank		6.50
08/17/2026		Ooma		56.87
08/18/2026	10597	Hunt & Sons LLC	INV 274055	202.57
08/18/2026	10598	Mountain Water Management & Services	Inv 1440 Service for July 2026	2,500.00
08/18/2026	10598	Mountain Water Management & Services	Inv 1454 Service for Aug 2026	2,500.00
08/18/2026	10599	Price Tire Center-	2019 ford tire rotation, wheel balance, oil change	104.26
08/18/2026	10600	Q&D Construction LLC	start 115 delleker rd, second clog 130 horse s...	7,216.00
08/18/2026	10601	Plumas-Sierra Rural Electric Cooperative	Account 19551	91.42
08/18/2026	10601	Plumas-Sierra Rural Electric Cooperative	account 994	481.62
08/18/2026	DEBIT	Amazon	Skimmer net with pole heavy duty	67.56
08/19/2026	10604	Cline & Associates	Contract Svs. August 2026	4,738.00
08/24/2026	10605	Shafer Equipment Company, Inc.	Mower for Skid Steer	10,167.30
08/25/2026	10596	USPS	Mail liens to plumas country recorders office	2.56
08/25/2026	10606	Liberty Utilities CA	3250 HWY 70 PMP 3&4	6,894.66
08/25/2026		Office of Water Programs	OWP website	350.80
08/25/2026	ACH	Liberty Utilities CA	119 Delleker Drive	117.77
08/27/2026	ACH	GoDaddy		359.88
08/31/2026		Plumas Bank		7.80
Aug 26				44,112.86

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
August 2026

	<u>Aug 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
Late fees and interest	621.83		
Service Revenue			
Sewer Service			
Septage Receiving	2,851.65	1,666.67	1,184.98
Sewer Service Commercial	2,845.97	1,096.10	1,749.87
Sewer Service Residential	19,514.31	21,295.47	-1,781.16
Sewer Stand by	483.84	897.61	-413.77
Sewer Service - Other	0.00	252.14	-252.14
Total Sewer Service	25,695.77	25,207.99	487.78
Water Service Revenue			
Commercial Water	3,467.45	1,681.55	1,785.90
Water Service Residential	20,370.58	22,495.00	-2,124.42
Water Stand by	570.77	937.72	-366.95
Water Tank Surcharge	1,620.00	1,804.93	-184.93
Water Service Revenue - Other	0.00	0.00	0.00
Total Water Service Revenue	26,028.80	26,919.20	-890.40
Service Revenue - Other	153.50		
Total Service Revenue	51,878.07	52,127.19	-249.12
Total Income	52,499.90	52,127.19	372.71
Gross Profit	52,499.90	52,127.19	372.71
Expense			
Admin Fee - Plumas County	0.00	0.00	0.00
Advertising and Promotion	359.88	33.51	326.37
Annual Dues, Licenses & Permits	1,045.80	1,625.11	-579.31
Auto Fuel	499.21	515.27	-16.06
Automobile Expense	104.26	7.10	97.16
Bank Service Charges	4.30	9.02	-4.72
Chemicals	695.00	2,916.67	-2,221.67
Compliance	0.00	25.00	-25.00
Contingency	0.00	84.65	-84.65
Director Fees	0.00	125.00	-125.00
Equipment Repairs	0.00	208.33	-208.33
Job Supplies	83.64	458.33	-374.69
Liability Insurance	0.00	0.00	0.00
Office Supplies	19.99	250.00	-230.01
Payroll Expenses			
Contract Services	10,280.00	7,500.00	2,780.00
Taxes	0.00	1,383.92	-1,383.92
Wages	0.00	0.00	0.00
Worker's Comp Ins. Expense	0.00	0.00	0.00
Payroll Expenses - Other	7,468.71	17,416.67	-9,947.96
Total Payroll Expenses	17,748.71	26,300.59	-8,551.88
Payroll Taxes	0.00	0.00	0.00
Postage and Delivery	2.56	133.33	-130.77
Professional Fees			
Accounting	4,738.00	4,738.00	0.00
Legal Fees	135.00	1,166.67	-1,031.67
Total Professional Fees	4,873.00	5,904.67	-1,031.67
Repairs & Maintenance			
Sewer System Repairs	8,116.00	416.67	7,699.33
Water System Repairs	0.00	416.67	-416.67
Total Repairs & Maintenance	8,116.00	833.34	7,282.66

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
August 2026

	Aug 26	Budget	\$ Over Budget
Safety / Security Supplies	0.00	25.00	-25.00
Small Tools & Supplies	10,325.59	208.33	10,117.26
Taxes & Licenses	0.00	0.00	0.00
Testing Fees	0.00	458.33	-458.33
Training & Education	0.00	62.50	-62.50
Transfer to Reserves	0.00	4,250.00	-4,250.00
Travel	0.00	41.67	-41.67
Utilities			
Electric	7,585.47	4,416.67	3,168.80
Refuse	51.29	66.67	-15.38
Telephone	56.87	54.17	2.70
Total Utilities	7,693.63	4,537.51	3,156.12
Total Expense	51,571.57	49,013.26	2,558.31
Net Ordinary Income	928.33	3,113.93	-2,185.60
Other Income/Expense			
Other Income			
Administration Fee	320.00	135.33	184.67
Interest Earned	0.00	10.53	-10.53
Interest Income	0.00	0.00	0.00
New Service Connection Fees	10,000.00	0.00	10,000.00
Property Tax Revenue	0.00	0.00	0.00
Transfer from Operating	0.00	4,250.00	-4,250.00
Total Other Income	10,320.00	4,395.86	5,924.14
Other Expense			
Reserve Act Expense	0.00	6,250.00	-6,250.00
USDA Loan Payment US Bank	0.00	0.00	0.00
Total Other Expense	0.00	6,250.00	-6,250.00
Net Other Income	10,320.00	-1,854.14	12,174.14
Net Income	11,248.33	1,259.79	9,988.54