

Grizzly Lake Community Services District
Balance Sheet
As of November 30, 2025

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
OPERATING ACCOUNTS	
Plumas Bank-3662	52,862.81
Total OPERATING ACCOUNTS	52,862.81
Petty Cash	200.00
RESERVE ACCOUNTS	
Plumas Bank (7734)	88,657.91
US Bank USDA Reserve - 5038	13,190.58
Total RESERVE ACCOUNTS	101,848.49
Total Checking/Savings	154,911.30
Accounts Receivable	
Accounts Receivable	223,965.24
Grant Receivables	20,033.63
Total Accounts Receivable	243,998.87
Other Current Assets	
Account for Credit Transfer	-126.84
Employee Advance	296.27
Insurance Receivables	1,244.40
Payroll Asset	-0.40
Undeposited Funds	315.66
Total Other Current Assets	1,729.09
Total Current Assets	400,639.26
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	1,677,172.74
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

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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	123.78
Total Payroll Liabilities	1,688.11
Prior Year Payroll Taxes	12,405.23
Total Other Current Liabilities	114,810.77
Total Current Liabilities	152,913.94
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	291,171.25
WIP-Water Project Grant Advance	93,903.00
Total Long Term Liabilities	406,671.69
Total Liabilities	559,585.63
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	938,436.17
Net Income	4,339.49
Total Equity	1,117,587.11
TOTAL LIABILITIES & EQUITY	1,677,172.74

Grizzly Lake Community Services District
Warrant Register
November 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Nov 25				
11/01/2025	10339	Joleen Cline	Envelopes and Stamps for Nov Invoice Mailing	398.07
11/01/2025	10339	Joleen Cline	Copies regarding rate increase beginning Dec ...	12.80
11/03/2025	10341	FGL Environmental	Inv 579866A	65.00
11/03/2025	10342	Special District Risk Management	2024-2025	1,846.00
11/03/2025	10343	SGS North America, INC	Turbidity Inv#RN335581	57.00
11/03/2025	10343	SGS North America, INC	Turbidity Inv# RN335194	57.00
11/03/2025	10343	SGS North America, INC	BOD-5 Inv# RN335200	110.00
11/03/2025	10343	SGS North America, INC	Turbidity Inv#RN335366	57.00
11/03/2025	10344	Plumas Ace Hardware	Gloves	21.44
11/03/2025	10345	Liberty Utilities CA	119 Delleker Dr	139.50
11/03/2025	10345	Liberty Utilities CA	73821 Milk Weed Dr Chor pump	73.94
11/03/2025	10345	Liberty Utilities CA	3250 HWY 70 Pump 3&4	3,781.97
11/03/2025	10345	Liberty Utilities CA	73783 S Delleker rd shd/swr/ol	44.81
11/03/2025	DEBIT	Amazon		16.08
11/03/2025				5,928.75
11/04/2025	10346	Special District Risk Management	Dues 2025-2026	1,537.00
11/04/2025	10347	Darla Thompson (v)	03/18, 04/01, 05/06, 05/23, 06/03, 08/05, 09/0...	225.00
11/04/2025	10348	Sharon Castaneda	03/18, 04/01, 05/06, 05/23, 06/03, 07/01, 07/1...	275.00
11/04/2025	10349	Jeanne Collins	03/18, 05/06, 05/23, 06/03, 07/01, 07/15, 08/0...	275.00
11/04/2025	10350	Charlotte Willis	VOID: 03/18, 04/01/, 05/06, 05/23, 06/03, 07/0...	0.00
11/04/2025		Ameriprise		4,093.74
11/10/2025	10353	Plumas-Sierra Rural Electric Cooperative	Account 19551	91.42
11/10/2025	10353	Plumas-Sierra Rural Electric Cooperative	Account 994	495.75
11/10/2025	10352	Hunt & Sons LLC	Inv 834138	102.26
11/13/2025	10357	SGS Silver State Analytical Lab	04/23/25-09/10/25 Inv	10,452.00
11/14/2025	10356	Travis W Russell	10/8/25=10 miles, 10/30/25=1 mile, 11/03/25 4...	37.80
11/14/2025	10361	Cline & Associates	Contract Svs. Nov 2025	4,600.00
11/17/2025	10358	Intermountain Disposal Inc	INV 25441	48.72
11/17/2025	10359	FGL Environmental	590488A	155.00
11/17/2025	10359	FGL Environmental	590777A	65.00
11/17/2025	ACH	Ooma		56.65
11/17/2025				6.50
11/21/2025	10368	McCormick, Nancy (1144 RCR)	1144 Rocky Cliff Road, balance on account	88.70
11/24/2025	10367	SGS North America, INC	Ammonia	120.00
11/24/2025	10367	SGS North America, INC	Kjeldahl Nitrogen	135.00
11/24/2025	10366	Alpine Fire Services, Inc.	INV 11-19125	231.95
11/24/2025	10365	Joleen Cline	Past due stickers	30.06
11/24/2025	10364	FGL Environmental	INV 578783A	65.00
11/24/2025	10363	Hunt & Sons LLC	Inv 857007	240.27
11/24/2025	10362	USA Blue Book	D-Chlor 11/24/25	284.22
11/25/2025	10373	SWRCB	Inv WD-0308969	6,197.00
11/25/2025	10373	SWRCB	Inv WD-0308892	3,945.00
11/25/2025	10373	SWRCB	INV WE-0308896	1,973.00
11/25/2025		California Special District Association		0.00
11/25/2025	10374	Joleen Cline	Papper	199.12
11/25/2025		Amazon		23.58
11/25/2025		USA Blue Book	106695	284.22
11/26/2025	10375	Mountain Water Management & Services	November Water Services , INV 1330	2,500.00
11/26/2025	10376	Grizzly Ranch CSD	Chlorine we bought for flushing system	157.25
11/28/2025	10369	Travis W Russell	11/17/25=24 miles	16.80
11/30/2025		Plumas Bank		8.20
Nov 25				51,625.57

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
November 2025

	<u>July - Nov 2025</u>	<u>Budget July - Nov 2025</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
Admin Fee (meter read fee)	648.00	760.00	-112.00	1,824.00
Misc. Income	3,427.93			
Late fees and interest	3,817.26	0.00	3,817.26	0.00
Service charges	200.00	0.00	200.00	0.00
Sewer Service				
Septage Receiving	10,907.87	8,750.00	2,157.87	21,000.00
Sewer Service Commercial	4,765.57	5,219.34	-453.77	12,526.36
Sewer Service Residential	93,546.11	101,773.28	-8,227.17	244,255.83
Sewer Standby	2,996.97	3,918.30	-921.33	9,403.92
Total Sewer Service	<u>120,309.71</u>	<u>120,420.92</u>	<u>-111.21</u>	<u>289,010.11</u>
Water Service Revenue				
Commercial Water	6,671.20	7,586.25	-915.05	18,207.00
Water Service Residential	98,739.49	106,763.58	-8,024.09	256,232.48
Water Stand by	3,306.01	4,165.40	-859.39	9,996.96
Water Tank Surcharge	7,955.50	8,840.00	-884.50	21,216.00
Total Water Service Revenue	<u>116,672.20</u>	<u>127,355.23</u>	<u>-10,683.03</u>	<u>305,652.44</u>
Assmt recevd for previous years	1,027.31			
Assess. Collected for prev years	86.91	0.00	86.91	0.00
Total Income	<u>238,096.13</u>	<u>247,776.15</u>	<u>-9,680.02</u>	<u>594,662.55</u>
Expense				
Admin Fee - Plumas County	0.00	0.00	0.00	0.00
Advertising and Promotion	402.06	200.00	202.06	200.00
Annual Dues, Licenses & Permits	16,880.00	10,416.69	6,463.31	25,000.00
Auto Fuel	2,614.85	2,291.69	323.16	5,500.00
Automobile Expense	85.20	1,041.69	-956.49	2,500.00
Bank Service Charges	47.80	125.00	-77.20	300.00
Chemicals	12,012.15	9,166.69	2,845.46	22,000.00
Compliance	300.00	291.69	8.31	700.00
Contingency	-156.57	4,166.69	-4,323.26	10,000.00
Director Fees	775.00	1,250.00	-475.00	3,000.00
Job Supplies	3,263.66	4,166.69	-903.03	10,000.00
Liability Insurance	24,518.76	23,000.00	1,518.76	23,000.00
Office Supplies	1,603.78	1,250.00	353.78	3,000.00
Payroll Expenses				
Contract Services	6,000.00	50,000.00	-44,000.00	120,000.00
Taxes	0.00	6,770.88	-6,770.88	16,250.00

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Profit & Loss Budget vs. Actual
November 2025

	July - Nov 2025	Budget July - Nov 2025	\$ Over Budget	Annual Budget
Worker's Comp Ins. Expense	12,700.74	10,000.00	2,700.74	10,000.00
Payroll Expenses - Other	65,133.58	56,250.00	8,883.58	135,000.00
Total Payroll Expenses	83,834.32	123,020.88	-39,186.56	281,250.00
Postage and Delivery	542.55	1,875.00	-1,332.45	4,500.00
Professional Fees				
Accounting	23,000.00	23,000.00	0.00	55,200.00
Legal Fees	411.00	4,166.69	-3,755.69	10,000.00
Total Professional Fees	23,411.00	27,166.69	-3,755.69	65,200.00
Repairs & Maintenance				
Sewer System Repairs	4,836.56	2,083.38	2,753.18	5,000.00
Water System Repairs	10,781.82	2,083.38	8,698.44	5,000.00
Repairs & Maintenance - Other	0.00	0.00	0.00	0.00
Total Repairs & Maintenance	15,618.38	4,166.76	11,451.62	10,000.00
Safety / Security Supplies	275.31	833.38	-558.07	2,000.00
Small Tools & Supplies	1,040.24	2,500.00	-1,459.76	6,000.00
Taxes - Property	0.00	0.00	0.00	0.00
Testing Fees	680.00	5,000.00	-4,320.00	12,000.00
Training & Education	0.00	1,041.69	-1,041.69	2,500.00
Transfer to Reserves	16,250.06	27,083.38	-10,833.32	65,000.00
Utilities				
Electric	24,765.29	16,458.38	8,306.91	39,500.00
Refuse	241.48	187.50	53.98	450.00
Telephone	282.85	291.69	-8.84	700.00
Total Utilities	25,289.62	16,937.57	8,352.05	40,650.00
Total Expense	229,288.17	266,992.18	-37,704.01	594,300.00
Net Ordinary Income	8,807.96	-19,216.03	28,023.99	362.55
Reserve Income/Expense				
Income				
Interest Income	59.76	83.38	-23.62	200.00
New Service Connection Fees	0.00	0.00	0.00	0.00
Property Tax Revenue	0.00	10,000.00	-10,000.00	24,000.00
Transfer from Operating	16,250.06	27,083.38	-10,833.32	65,000.00
Total Reserve Income	16,309.82	37,166.76	-20,856.94	89,200.00
Reserve Expense				
Connection Expense	0.00	0.00	0.00	0.00
USDA Loan Payments	5,828.75	16,500.00	-10,671.25	21,240.00
Reserve Expense	13,532.50	23,750.00	-10,217.50	57,000.00

Grizzly Lake Community Services District
Profit & Loss Budget vs. Actual
 November 2025

	July - Nov 2025	Budget July - Nov 2025	\$ Over Budget	Annual Budget
Total Reserve Expense	19,361.25	40,250.00	-20,888.75	78,240.00
Net Reserve Income	-3,051.43	-3,083.24	31.81	10,960.00