

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

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
OPERATING ACCOUNTS	
Plumas Bank-3662	53,394.05
Total OPERATING ACCOUNTS	53,394.05
Petty Cash	200.00
RESERVE ACCOUNTS	
Plumas Bank (7734)	88,682.01
US Bank USDA Reserve - 5038	29,427.64
Total RESERVE ACCOUNTS	118,109.65
Total Checking/Savings	171,703.70
Accounts Receivable	
Accounts Receivable	227,789.57
Grant Receivables	20,033.63
Total Accounts Receivable	247,823.20
Other Current Assets	
Account for Credit Transfer	-126.84
Employee Advance	296.27
Insurance Receivables	1,244.40
Payroll Asset	-0.40
Undeposited Funds	146.77
Total Other Current Assets	1,560.20
Total Current Assets	421,087.10
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	1,697,620.58
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	1,041.51
Total Payroll Liabilities	2,605.84
Prior Year Payroll Taxes	12,405.23
Total Other Current Liabilities	115,728.50
Total Current Liabilities	153,831.67
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	560,503.36
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	23,869.60
Total Equity	1,137,117.22
TOTAL LIABILITIES & EQUITY	1,697,620.58

Grizzly Lake Community Services District
Warrant Register
January 2026

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Jan 26				
01/01/2026	10400	Liberty Utilities CA	73783 S delleker Rd SHD/SWR/OI	194.92
01/01/2026	10400	Liberty Utilities CA	73821 Milk Weed Dr Chor pump	463.58
01/01/2026	10400	Liberty Utilities CA	119 Delleker Dr	504.77
01/02/2026	DEBIT	Amazon		16.08
01/02/2026	DEBIT	Forestry Supply	Solution 500ML	72.87
01/08/2026	10408	SGS North America, INC	INV:RN337233 12/18/25	150.00
01/08/2026	10408	SGS North America, INC	INV:RN33733912/23/25	57.00
01/08/2026	10408	SGS North America, INC	INV:RN337360 12/23/25	57.00
01/08/2026	10408	SGS North America, INC	INV:RN337605 1/2/26	57.00
01/08/2026	10408	SGS North America, INC	INV:RN337669 1/6/26	155.00
01/08/2026	10409	McGarr Excavation	Conex pad, conex move	3,500.00
01/08/2026	10413	Plumas-Sierra Rural Electric Cooperative	Account 994	403.50
01/08/2026	10413	Plumas-Sierra Rural Electric Cooperative	Account 19551	91.42
01/12/2026	10411	CTR Water INC	Nov 2025 monthly report	1,980.00
01/12/2026	10412	Intermountain Disposal Inc	INV 26112	48.72
01/12/2026	10414	Hunt & Sons LLC	Inv 921883	270.69
01/13/2026		USA Blue Book	106695	84.15
01/13/2026	DEBIT	Ooma		56.88
01/14/2026	10415	Cline & Associates	Contract Svs. Jan 2026	4,600.00
01/14/2026	DEBIT	Uline	writeln warning sign and frame	453.21
01/15/2026	ACH	US Bank	Service charge	6.50
01/19/2026	10420	Grizzly Lake Community Services District	Trs. to Reserve Through Dec 2025	16,250.06
01/20/2026	10419	Silver State	09/11/2025-11/18/2025 Inv	2,184.00
01/20/2026	10420	Best Best & Krieger	Inv 1044976	213.00
01/21/2026	10422	Mountain Water Management & Services	Inv 1354 Service for Jan 2026	2,500.00
01/21/2026	DEBIT	Webbs Water	Biosafe greenclean granular	85.75
01/26/2026	DEBIT	Amazon	Compressor	171.59
01/28/2026	10430	Plumas Ace Hardware	cable kit roof	67.56
01/28/2026	10430	Plumas Ace Hardware	pvc pipping	80.12
01/28/2026	10430	Plumas Ace Hardware	thrmstat	52.54
01/28/2026	10430	Plumas Ace Hardware	plugs, washer, nuts	17.34
01/28/2026	10430	Plumas Ace Hardware	gloves	42.88
01/28/2026	10430	Plumas Ace Hardware	plumbers putty	3.85
01/28/2026	10430	Plumas Ace Hardware	funnel	2.78
01/28/2026	10430	Plumas Ace Hardware	u-post, sprypaint blue	44.99
01/28/2026	10430	Plumas Ace Hardware	marking paint	10.71
01/28/2026	10430	Plumas Ace Hardware	wire stripper, wallplate,connect winggrd, quit s...	69.77
01/28/2026	10430	Plumas Ace Hardware	LED light	32.15
01/28/2026	10430	Plumas Ace Hardware	connect winggrd	5.35
01/28/2026	10430	Plumas Ace Hardware	switch, electrical box, screw, toggle switch	46.64
01/29/2026	DEBIT	USPS	Mail to state WA to board	7.55
01/30/2026	10429	Plumas County Flood Control	2025 water	7,232.52
01/30/2026	10406	PrintCo	return envelopes	714.79
01/30/2026	10403	Hunt & Sons LLC	INV 895874	225.31
01/31/2026	ACH	Plumas Bank	Service charge	11.20
01/31/2026	10421	USPS	certified statemts	81.84
Jan 26				43,377.58

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

	Jul '25 - Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Late fees and interest	4,606.23		
Returned Check Charges	50.00		
Service charges	150.00		
Service Revenue			
Sewer Service			
Septage Receiving	10,907.87	12,250.00	-1,342.13
Sewer Seasonal Residential	0.00	0.00	0.00
Sewer Service Commercial	6,859.96	7,307.06	-447.10
Sewer Service Residential	133,616.20	142,482.58	-8,866.38
Sewer Stand by	4,338.55	5,485.62	-1,147.07
Sewer Service - Other	0.00	0.00	0.00
Total Sewer Service	155,722.58	167,525.26	-11,802.68
Water Service Revenue			
Commercial Water	10,169.37	10,620.75	-451.38
Water Service Residential	139,855.91	149,469.46	-9,613.55
Water Stand by	4,703.00	5,831.56	-1,128.56
Water Tank Surcharge	11,235.63	12,376.00	-1,140.37
Water Service Revenue - Other	0.00	0.00	0.00
Total Water Service Revenue	165,963.91	178,297.77	-12,333.86
Service Revenue - Other	1,325.97		
Total Service Revenue	323,012.46	345,823.03	-22,810.57
Total Income	327,818.69	345,823.03	-18,004.34
Gross Profit	327,818.69	345,823.03	-18,004.34
Expense			
Admin Fee - Plumas County	0.00	0.00	0.00
Advertising and Promotion	402.06	200.00	202.06
Annual Dues, Licenses & Permits	26,209.81	14,583.35	11,626.46
Auto Fuel	3,465.50	3,208.35	257.15
Automobile Expense	85.20	1,458.35	-1,373.15
Bank Service Charges			
QuickBooks Payments Fees	0.00	0.00	0.00
Bank Service Charges - Other	92.60	175.00	-82.40
Total Bank Service Charges	92.60	175.00	-82.40
Chemicals	15,019.02	12,833.35	2,185.67
Compliance	300.00	408.35	-108.35
Contingency	1,007.79	5,833.35	-4,825.56
Director Fees	775.00	1,750.00	-975.00
Equipment Loan Payments	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00
Equipment Repairs	0.00	0.00	0.00
Job Supplies	2,265.64	5,833.35	-3,567.71
Liability Insurance	24,518.76	23,000.00	1,518.76
Office Supplies	2,653.77	1,750.00	903.77
Payroll Expenses			
Contract Services	20,760.00	70,000.00	-49,240.00
Taxes	467.18	9,479.20	-9,012.02
Wages	0.00	78,750.00	-78,750.00
Worker's Comp Ins. Expense	10,854.74	10,000.00	854.74
Payroll Expenses - Other	97,154.58	0.00	97,154.58
Total Payroll Expenses	129,236.50	168,229.20	-38,992.70
Penalties and Interest Fees	0.00	0.00	0.00
Postage and Delivery	868.05	2,625.00	-1,756.95
Professional Fees			
Accounting	32,200.00	32,200.00	0.00

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

	Jul '25 - Jan 26	Budget	\$ Over Budget
Legal Fees	904.50	5,833.35	-4,928.85
Total Professional Fees	33,104.50	38,033.35	-4,928.85
Repairs & Maintenance			
Sewer System Repairs	4,836.56	2,916.70	1,919.86
Water System Repairs	14,619.32	2,916.70	11,702.62
Repairs & Maintenance - Other	0.00	0.00	0.00
Total Repairs & Maintenance	19,455.88	5,833.40	13,622.48
Safety / Security Supplies	275.31	1,166.70	-891.39
Small Tools & Supplies	840.17	3,500.00	-2,659.83
Taxes - Property	0.00	0.00	0.00
Testing Fees	745.00	7,000.00	-6,255.00
Training & Education	0.00	1,458.35	-1,458.35
Transfer to Reserves	32,500.12	37,916.70	-5,416.58
Uniforms	0.00	0.00	0.00
USDA Loan Payments	0.00	0.00	0.00
Utilities			
Electric	31,339.73	23,041.70	8,298.03
Refuse	338.92	262.50	76.42
Telephone	396.38	408.35	-11.97
Total Utilities	32,075.03	23,712.55	8,362.48
Total Expense	325,895.71	360,508.70	-34,612.99
Net Ordinary Income	1,922.98	-14,685.67	16,608.65
Other Income/Expense			
Other Income			
Administration Fee	975.08	1,064.00	-88.92
Interest Earned	0.00	0.00	0.00
Interest Income	83.86	116.70	-32.84
Late Payment Penalties	95.82		
New Service Connection Fees	0.00	0.00	0.00
Property Tax Revenue	3,427.93	14,000.00	-10,572.07
Transfer from Operating	32,500.12	37,916.70	-5,416.58
Total Other Income	37,082.81	53,097.40	-16,014.59
Other Expense			
Connection Expense	0.00	0.00	0.00
Reserve Act Expense	13,532.50	33,250.00	-19,717.50
Suspense - Income Statement	0.00		
USDA Loan Payment US Bank	0.00	16,500.00	-16,500.00
Total Other Expense	13,532.50	49,750.00	-36,217.50
Net Other Income	23,550.31	3,347.40	20,202.91
Net Income	25,473.29	-11,338.27	36,811.56