

# Grizzly Ranch Community Services District

## Statement of Cash Flows

November 2019

				Nov 19
			<b>OPERATING ACTIVITIES</b>	
			Net Income	-25,725.29
			Adjustments to reconcile Net Income	
			to net cash provided by operations:	
			3300 · Payroll Liabilities	-900.38
			Net cash provided by Operating Activities	-26,625.67
			<b>INVESTING ACTIVITIES</b>	
			2600 · Work in Progress - Sewer:2600-01 · Waste Water Project	-3,396.71
			Net cash provided by Investing Activities	-3,396.71
			Net cash increase for period	-30,022.38
			Cash at beginning of period	483,749.96
			Cash at end of period	453,727.58

Grizzly Ranch Community Services District  
Balance Sheet  
As of November 30, 2019

Line Item					Nov 30, 19
1	ASSETS				
2	Current Assets				
3	Checking/Savings				
4			1000 · Plumas Bank Checking		247,364.45
5			1200 · Plumas Bank Reserve Account		25,056.17
6			1300 · Savings/Wastewater Loan		181,306.96
7			Total Checking/Savings		453,727.58
8	Accounts Receivable				
9			1500 · Accounts Receivable		
10			1500-01 · Water and Sewer Connection Fees		6,684.08
11			1500 · Accounts Receivable - Other		659,349.06
12			Total 1500 · Accounts Receivable		666,033.14
13			Total Accounts Receivable		666,033.14
14	Other Current Assets				
15			1700 · Final Apportionments		710.35
16			Total Other Current Assets		710.35
17			Total Current Assets		1,120,471.07
18	Fixed Assets				
19			2000 · Land		
20			2000-01 · Land - Water		153,931.50
21			2000-02 · Land - Sewer		103,931.50
22			Total 2000 · Land		257,863.00
23			2100 · Fixed Assets - Water		
24			2100-01 · Water - Plant		330,100.00
25			2100-02 · Water - Distribution		3,051,538.00
26			Total 2100 · Fixed Assets - Water		3,381,638.00
27			2150 · Fixed Assets - Sewer		
28			2150-01 · Sewer - Plant		1,413,333.00
29			2150-02 · Sewer - Collection System		747,000.00
30			Total 2150 · Fixed Assets - Sewer		2,160,333.00
31	2200 · Accumulated Depreciation				
32			2200-01 · Accum. Depreciation - Water		-1,381,760.29
33			2200-02 · Accum. Depreciation - Sewer		-1,033,453.41
34			Total 2200 · Accumulated Depreciation		-2,415,213.70

Grizzly Ranch Community Services District  
Balance Sheet  
As of November 30, 2019

Line Item				Nov 30, 19
35			2500 · Work In Progress - Water	
36			2500-01 · Water Plant Renovation	16,566.74
37			2500-02 · Well 9 Repair/Casing Extension	27,980.60
38			2500-03 · SCADA Renovation Project	54,036.42
39			Total 2500 · Work In Progress - Water	98,583.76
40			2600 · Work in Progress - Sewer	
41			2600-01 · Waste Water Project	471,721.09
42			Total 2600 · Work in Progress - Sewer	471,721.09
43			Total Fixed Assets	3,954,925.15
44			<b>TOTAL ASSETS</b>	<b>5,075,396.22</b>
45			<b>LIABILITIES &amp; EQUITY</b>	
46			Liabilities	
47			Current Liabilities	
48			Other Current Liabilities	
49			3200 · Accrued Vacation	2,739.50
50			3300 · Payroll Liabilities	2,996.07
51			3600 · Wastewater Project Loan	625,000.00
52			Total Other Current Liabilities	630,735.57
53			Total Current Liabilities	630,735.57
54			Total Liabilities	630,735.57
55			Equity	
56			4000 · Fund Balance	
57			4000-01 · Fund Balance - Operating	4,235,324.29
58			4000-02 · Working Capital Reserve	25,000.00
59			Total 4000 · Fund Balance	4,260,324.29
60			4600 · Retained Earnings	-126,426.38
61			Net Income	310,762.74
62			Total Equity	4,444,660.65
63			<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,075,396.22</b>



## Grizzly Ranch CSD Budget vs Actual November 2019

							Nov 19	Jul - Nov 19	% of Budget	Annual Budget
31					6000-02 · QB Payroll Fees		0.00	0.00	0.0%	84.00
32					6000-03 · Payroll Taxes		846.25	5,175.53	45.4%	11,400.00
33					6000-04 · Workers Compensation Insurance		0.00	5,889.59	147.24%	4,000.00
34					6000-05 · Training & Travel		0.00	0.00	0.0%	600.00
35					Total 6000 · Personnel		11,997.19	68,287.52	40.75%	167,584.00
36					7000 · Water Source of Supply					
37					7000-01 · Wells - Electric		1,395.81	3,459.34	34.59%	10,000.00
38					7000-02 · Wells-Maintenance		0.00	0.00	0.0%	1,000.00
39					7000-03 · Wells-structures/grounds maint.		0.00	0.00	0.0%	200.00
40					7000-04 · Wells-SCADA - Maint/electrical		0.00	3,931.78	786.36%	500.00
41					7000-05 · Wells-laboratory testing		378.00	756.00	30.24%	2,500.00
42					Total 7000 · Water Source of Supply		1,773.81	8,147.12	57.37%	14,200.00
43					7100 · Water Pumping					
44					7100-01 · Booster Stations- Electric util		513.07	1,461.61	32.48%	4,500.00
45					7100-02 · Booster Pump Maintenance		18.22	18.22	1.82%	1,000.00
46					7100-04 · Booster SCADA/electrical maint.		0.00	0.00	0.0%	500.00
47					7100-05 · Booster #2 Standby Generator		1,184.00	1,184.00	98.67%	1,200.00
48					7100-06 · Booster#2 generator permit		0.00	0.00	0.0%	400.00
49					Total 7100 · Water Pumping		1,715.29	2,663.83	35.05%	7,600.00
50					7200 · Water Treatment					
51					7200-01 · W. Treatment Plant Maintenance		4.81	96.15	9.62%	1,000.00
52					7200-02 · W.Treatment SCADA/electric main		-61.16	302.27	60.45%	500.00
53					7200-03 · W. Treatment struct/grounds mai		0.00	0.00	0.0%	250.00
54					7200-04 · W.Treatment field testing		29.74	294.28	49.05%	600.00
55					7200-05 · W.Treatment plant lab testing		76.00	335.00	27.92%	1,200.00
56					7200-06 · W.Treatment plant chlorination		0.00	576.85	72.11%	800.00
57					Total 7200 · Water Treatment		49.39	1,604.55	36.89%	4,350.00
58					7400 · Water Administration & General					
59					7400-01 · Water license and fees		0.00	577.00	95.22%	606.00
60					7400-02 · Water liability insurance		0.00	6,008.51	103.6%	5,800.00
61					7400-03 · W. GRCSO Properties		636.52	636.52	87.2%	730.00

## Grizzly Ranch CSD Budget vs Actual November 2019

							Nov 19	Jul - Nov 19	% of Budget	Annual Budget
62						7400-04 · W. Portable Generator #1	484.05	484.05	74.47%	650.00
63						7400-05 · W. Portable Generator #2	484.05	484.05	74.47%	650.00
64						7400-06 · W. Equipment/Tools General	213.96	263.95	131.98%	200.00
65						7400-07 · Water- Office Rent/Lease	0.00	300.00	16.67%	1,800.00
66						7400-08 · Water Communications	57.09	273.57	34.2%	800.00
67						7400-09 · W. Membership/Annual Dues	0.00	104.00	8.81%	1,180.00
68						7400-10 · W. Publications/legal notices	0.00	0.00	0.0%	100.00
69						7400-11 · W. Office Supplies & Expense	44.50	135.23	12.78%	1,058.00
70						7400-12 · W. Office Furniture & Equipment	0.00	0.00	0.0%	100.00
71						7400-13 · W. Safety	0.00	0.00	0.0%	250.00
72						7400-14 · Water-Equipment & Tools	0.00	0.00	0.0%	100.00
73						7400-16 · Water. Audit	0.00	0.00	0.0%	3,100.00
74						7400-17 · Water-Legal	0.00	790.75	79.08%	1,000.00
75						7400 · Water Administration & General - Other	0.00	-85.70	100.0%	0.00
76						Total 7400 · Water Administration & General	1,920.17	9,971.93	55.02%	18,124.00
77						7500 · Water Transmission/Distribution				
78						7500-01 · W. Storage Tank - Electric Util	59.03	176.35	29.39%	600.00
79						7500-02 · Water Storage Tank	0.00	63,151.00	90.22%	70,000.00
80						7500-03 · Water Storage Tank SCADA/electr	0.00	0.00	0.0%	100.00
81						7500-04 · Water transmission/Dis Maint	0.00	0.00	0.0%	3,500.00
82						7500-05 · W. Meters & Maintenance	0.00	0.00	0.0%	200.00
83						7500-06 · Water Dis/Lab Testing	150.00	462.00	23.1%	2,000.00
84						Total 7500 · Water Transmission/Distribution	209.03	63,789.35	83.49%	76,400.00
85						8000 · Sewer - Collection				
86						8000-01 · S. Grinders & Maintenance	0.00	4,439.84	29.6%	15,000.00
87						8000-04 · Sewer collections license/fees	2,625.00	2,625.00	109.38%	2,400.00
88						Total 8000 · Sewer - Collection	2,625.00	7,064.84	40.6%	17,400.00
89						8100 · Sewer Treatment				
90						8100-01 · S. Vault and Haul	0.00	57,304.00	57.3%	100,000.00
91						8100-02 · Sewer treatment plant treatment	0.00	410.00	102.5%	400.00
92						8100-03 · Sewer field testing	91.27	91.27	18.25%	500.00

## Grizzly Ranch CSD Budget vs Actual November 2019

						Nov 19	Jul - Nov 19	% of Budget	Annual Budget
93				8100-04 · S. Lab Testing	Testing	257.00	257.00	25.7%	1,000.00
94				8100-05 · STP - Electric Utilities		301.85	712.82	14.26%	5,000.00
95				8100-09 · S. Treatment plant standby gen		0.00	0.00	0.0%	400.00
96				8100-10 · Sewer tools/equipment		0.00	72.23	100.0%	0.00
97				8100-11 · S. Discharge Licenses/Fees		2,572.00	2,572.00	93.53%	2,750.00
98				Total 8100 · Sewer Treatment		3,222.12	61,419.32	55.81%	110,050.00
99				8200 · Sewer Administration & General					
100				8200-01 · GRCSO Sewer Properties		1,897.72	1,897.72	94.79%	2,002.00
101				8200-02 · Sewer liability Insurance		0.00	6,008.51	100.14%	6,000.00
102				8200-03 · S. Office Rent/Lease		0.00	300.00	16.67%	1,800.00
103				8200-04 · Sewer Communications		57.10	273.62	34.2%	800.00
104				8200-06 · Sewer membership/annual dues		0.00	104.00	12.01%	866.00
105				8200-07 · Sewer publications/legal notice		0.00	0.00	0.0%	100.00
106				8200-08 · Sewer Office Supplies/Expense		44.50	135.22	12.78%	1,058.00
107				8200-09 · Sewer Office Furniture/Equip		0.00	0.00	0.0%	100.00
108				8200-10 · Sewer Safety		0.00	0.00	0.0%	250.00
109				8200-11 · Sewer tools/Equipment general		213.97	457.75	228.88%	200.00
110				8200-13 · Sewer - Audit		0.00	0.00	0.0%	3,100.00
111				8200-14 · Sewer - Legal		0.00	1,407.68	140.77%	1,000.00
112				8200-19 · Interest-Wastewater Project Loa		0.00	8,933.33	33.34%	26,793.60
113				8200-20 · W.water loan principal payment		0.00	0.00	0.0%	3,326.76
114				Total 8200 · Sewer Administration & General		2,213.29	19,517.83	41.18%	47,396.36
115				Total Expense		25,725.29	242,466.29	52.36%	463,104.36
116				Net Ordinary Income		-25,725.29	310,762.74	-1,840.22%	-16,887.28
117				Other Income/Expense					
118				Other Expense					
119				9500 · Reserve Expenses		0.00	0.00	0.0%	50,000.00
120				Total Other Expense		0.00	0.00	0.0%	50,000.00
121				Net Other Income		0.00	0.00	0.0%	-50,000.00
122				Net Income		-25,725.29	310,762.74	-464.61%	-66,887.28

Line Item	Type	Date	Num	Name	Memo	Account	Amount
1	Check	11/06/2019	1504	Plumas Sierra	Well #3	7000-01 · Wells - Electric	622.92
2	Check	11/06/2019	1504	Plumas Sierra	Well #9	7000-01 · Wells - Electric	177.42
3	Check	11/06/2019	1504	Plumas Sierra	Booster #2	7100-01 · Booster Stations- Elect	243.71
4	Check	11/06/2019	1504	Plumas Sierra	Sewer Treatment Plant	8100-05 · STP - Electric Utilities	301.85
5	Check	11/06/2019	1504	Plumas Sierra	Water Storage Tank	7500-01 · W. Storage Tank - Elec	59.03
6	Check	11/06/2019	1504	Plumas Sierra	Well #1	7000-01 · Wells - Electric	595.47
7	Check	11/06/2019	1504	Plumas Sierra	Booster #1	7100-01 · Booster Stations- Elect	269.36
8	Check	11/06/2019	1505	Plumas Sierra	Telecommunications	7400-08 · Water Communications	35.47
9	Check	11/06/2019	1505	Plumas Sierra	Telecommunications	8200-04 · Sewer Communications	35.48
10	Check	11/06/2019	1506	Jefferson Sup	camlock caps	2600-01 · Waste Water Project	36.94
11	Check	11/06/2019	1506	Jefferson Sup	PVC Strap	7200-01 · W. Treatment Plant Ma	4.81
12	Check	11/06/2019	1507	FGL Environ	Invoice #978943A	7200-05 · W.Treatment plant lab	38.00
13	Check	11/06/2019	1507	FGL Environ	Invoice #7009323	7000-05 · Wells-laboratory testing	378.00
14	Check	11/06/2019	1507	FGL Environ	Invoice #7009323	7500-06 · Water Dis/Lab Testing	150.00
15	Check	11/06/2019	1508	Justus Lundy	payroll 10/20-11/2/2019	6000-19 · Operator Mileage	88.74
16	Check	11/06/2019	1509	Plumas Coun	Grizzly Ranch CSD 028-020-004	8200-01 · GRCSO Sewer Propert	1,477.54
17	Check	11/06/2019	1509	Plumas Coun	Admin 028-020-004-000	8200-01 · GRCSO Sewer Propert	2.50
18	Check	11/06/2019	1509	Plumas Coun	Beckwourth Fire 028-020-004-00	8200-01 · GRCSO Sewer Propert	206.34
19	Check	11/06/2019	1509	Plumas Coun	Admin 028-020-004-000	8200-01 · GRCSO Sewer Propert	2.50
20	Check	11/06/2019	1509	Plumas Coun	Beckwourth Fire 028-140-001-00	8200-01 · GRCSO Sewer Propert	206.34
21	Check	11/06/2019	1509	Plumas Coun	Admin 028-140-001-000	8200-01 · GRCSO Sewer Propert	2.50
22	Check	11/06/2019	1509	Plumas Coun	Beckwourth Fire 028-030-009-00	7400-03 · W. GRCSO Properties	206.34
23	Check	11/06/2019	1509	Plumas Coun	Admin 028-030-009-000	7400-03 · W. GRCSO Properties	2.50
24	Check	11/06/2019	1509	Plumas Coun	Beckwourth Fire 028-060-005-00	7400-03 · W. GRCSO Properties	206.34
25	Check	11/06/2019	1509	Plumas Coun	Admin 028-060-005-000	7400-03 · W. GRCSO Properties	2.50
26	Check	11/06/2019	1510	Jefferson Sup	pressure gauge for booster #1	7100-02 · Booster Pump Mainten	18.22
27	Check	11/14/2019	1511	Visa	Refund from Home Depot	7200-02 · W.Treatment SCADA/	-61.16
28	Check	11/14/2019	1511	Visa	Battery/Coolant for WRF Genera	2600-01 · Waste Water Project	196.57



29	Check	11/14/2019	1511	Visa	Insulation Covers for exterior air	2600-01 · Waste Water Project	79.34
30	Check	11/14/2019	1511	Visa	Postage Stamps	7400-11 · W. Office Supplies & E	27.50
31	Check	11/14/2019	1511	Visa	Postage Stamps	8200-08 · Sewer Office Supplies/	27.50
32	Check	11/14/2019	1511	Visa	Iron reagents	7200-04 · W.Treatment field testi	29.74
33	Check	11/14/2019	1511	Visa	DPD4 CL2	8100-03 · Sewer field testing	91.27
34	Check	11/14/2019	1511	Visa	squarespace	7400-11 · W. Office Supplies & E	13.00
35	Check	11/14/2019	1511	Visa	squarespace	8200-08 · Sewer Office Supplies/	13.00
36	Check	11/14/2019	1511	Visa	cordless combo tool kit	8200-11 · Sewer tools/Equipment	213.97
37	Check	11/14/2019	1511	Visa	cordless combo tool kit	7400-06 · W. Equipment/Tools G	213.96
38	Check	11/14/2019	1511	Visa	payroll	7400-11 · W. Office Supplies & E	4.00
39	Check	11/14/2019	1511	Visa	payroll	8200-08 · Sewer Office Supplies/	4.00
40	Check	11/14/2019	1511	Visa	shipment for CH Spencer pumps	2600-01 · Waste Water Project	226.64
41	Check	11/14/2019	1512	FGL Environ	sewer lab testing	8100-04 · S. Lab TestingTesting	257.00
42	Check	11/14/2019	1512	FGL Environ	WTP lab testing	7200-05 · W.Treatment plant lab	38.00
43	Check	11/14/2019	1513	State Water R	2019/2020 billing period - sewer	8100-11 · S. Discharge Licenses/	2,572.00
44	Check	11/14/2019	1514	State Water R	2019/2020 Billing period - sewer	8000-04 · Sewer collections licen	2,625.00
45	Check	11/14/2019	1515	Griswold Ind	valve reconstruction / installatioin	2600-01 · Waste Water Project	1,451.74
46	Check	11/14/2019	1516	Nevada Energ	Booster 2 Standby Generator	7100-05 · Booster #2 Standby Ge	1,184.00
47	Check	11/14/2019	1516	Nevada Energ	W.P. Gen #2	7400-05 · W. Portable Generator	484.05
48	Check	11/14/2019	1516	Nevada Energ	W.P. Gen #1	7400-04 · W. Portable Generator	484.05
49	Check	11/14/2019	1516	Nevada Energ	WRF Generator	2600-01 · Waste Water Project	1,405.48
50	Check	11/15/2019	1517	At&t	10/12/2019-11/11/2019	7400-08 · Water Communications	21.62
51	Check	11/15/2019	1517	At&t	10/12/2019-11/11/2019	8200-04 · Sewer Communications	21.62
52	Check	11/15/2019	1518	Plumas Coun	Water Storage Tank Property	7400-03 · W. GRCSD Properties	218.84
53					Check Register Total		17,213.55

Grizzly Ranch Community Services District  
Payroll Check Register  
November 2019

Line Item	Type	Date	Num	Name	Memo	Amount
1	Liability Check	11/06/2019	E-pay	Employment Dev	066-7064-0 QB	-620.71
2	Liability Check	11/06/2019	E-pay	United States Tre	VOID: 81-3573	0.00
3	Liability Check	11/06/2019	E-pay	United States Tre	81-3573377 QB	-3,275.74
4	Liability Check	11/07/2019		QuickBooks Payr	Created by Payr	-2,981.32
5	Paycheck	11/08/2019	DD1159	Aaron M Corr	Direct Deposit	0.00
6	Paycheck	11/08/2019	DD1160	Brandy M Alling	Direct Deposit	0.00
7	Paycheck	11/08/2019	1503	Justus Lundy		-1,415.95
8	Liability Check	11/21/2019		QuickBooks Payr	Created by Payr	-3,099.15
9	Paycheck	11/22/2019	DD1161	Aaron M Corr	Direct Deposit	0.00
10	Paycheck	11/22/2019	DD1162	Brandy M Alling	Direct Deposit	0.00
11	Paycheck	11/22/2019	1519	Justus Lundy		-1,415.96
12						-12,808.83