

Statement of Cash Flows

July through August 2018

Line Item				Jul - Aug 18
1	OPERATING ACTIVITIES			
2			Net Income	335,615.41
3			Adjustments to reconcile Net Income	
4			to net cash provided by operations:	
5			1500 · Accounts Receivable	-383,482.30
6			3300 · Payroll Liabilities	-2,980.34
7			Net cash provided by Operating Activities	-50,847.23
8			Net cash increase for period	-50,847.23
9			Cash at beginning of period	466,923.96
10			Cash at end of period	416,076.73

Grizzly Ranch CSD Budget vs Actual
July through August 2018

Line Item				Jul - Aug 18	% of Budget	Annual Budget
1	Ordinary Income/Expense					
2	Income					
3		5000 · Water & Sewer Charges		429,051.40	130.74%	328,181.00
4		5200 · Interest Income		140.31	8.77%	1,600.00
5		5300 · Miscellaneous Income		157.03		0.00
6	Total Income			429,348.74	130.19%	329,781.00
7	Expense					
8		6000 · Personnel				
9		6000-01 · Salaries				
10		6000-10 · General Manager		11,268.00	15.11%	74,600.00
11		6000-11 · Office Administrator		3,276.00	21.55%	15,200.00
12		6000-14 · Operator In Training		7,056.00	17.64%	40,000.00
13		6000-15 · Bookkeeper		1,505.00	30.1%	5,000.00
14		6000-16 · Electrician		1,200.00	150.0%	800.00
15		6000-17 · Salaries - Other		0.00	0.0%	2,400.00
16		Total 6000-01 · Salaries		24,305.00	17.61%	138,000.00
17		6000-03 · Payroll Taxes		1,954.01	17.14%	11,400.00
18		6000-04 · Workers Compensation Insurance		3,113.26	77.83%	4,000.00
19		6000-05 · Training & Travel		0.00	0.0%	600.00
20		Total 6000 · Personnel		29,372.27	19.07%	154,000.00
21		7000 · Licenses/Fees - Water		577.00	100.0%	577.00
22		7010 · Licenses/Fees - Sewer		0.00	0.0%	4,445.00
23		7020 · Liability Insurance		10,803.28	90.03%	12,000.00
24		7030 · GRCSD Properties		0.00	0.0%	2,400.00
25		7050 · Rent/Lease Expense		600.00	16.67%	3,600.00

Grizzly Ranch CSD Budget vs Actual
 July through August 2018

Line Item				Jul - Aug 18	% of Budget	Annual Budget
26			7100 · Utilities			
27			7100-01 · Wells - Electric	1,618.54	11.48%	14,100.00
28			7100-02 · Water Storage Tank - Electric	99.41	16.57%	600.00
29			7100-03 · Boosters - Electric	831.02	14.58%	5,700.00
30			7100-04 · SewerTreatment Plant - Electric	369.29	10.26%	3,600.00
31			Total 7100 · Utilities	2,918.26	12.16%	24,000.00
32			7150 · Communications	236.26	14.77%	1,600.00
33			7220 · Membership/Annual Dues	0.00	0.0%	1,700.00
34			7240 · Office Supplies & Expense	298.69	14.94%	2,000.00
35			7250 · Office Furniture & Equipment	0.00	0.0%	500.00
36			7300 · Professional Services			
37			7300-01 · Legal	681.40	34.07%	2,000.00
38			7300-02 · Audit	0.00	0.0%	6,000.00
39			7300-04 · Engineering Studies	1,559.60	77.98%	2,000.00
40			7300 · Professional Services - Other	163.00	100.0%	0.00
41			Total 7300 · Professional Services	2,404.00	24.04%	10,000.00
42			7400 · Maintenance-Structure & Grounds	1,426.66	142.67%	1,000.00
43			7405 · Safety	0.00	0.0%	500.00
44			7420 · Equipment & Tools			
45			7420-03 · Portable Generator #1	166.58		
46			7420-04 · Portable Generator #2	166.59		
47			7420-05 · Equipment/Tools General	30.01		
48			7420 · Equipment & Tools - Other	54.37	2.72%	2,000.00
49			Total 7420 · Equipment & Tools	417.55	20.88%	2,000.00
50			7430 · SCADA - Maintenance	0.00	0.0%	1,000.00
51			7500 · Water Maintenance			
52			7510 · Water - Source of Supply			
53			7510-01 · Wells - Maintenance	0.00	0.0%	500.00
54			7510-03 · Wells - Testing	911.00	16.56%	5,500.00

Grizzly Ranch CSD Budget vs Actual
July through August 2018

Line Item				Jul - Aug 18	% of Budget	Annual Budget
55			Total 7510 · Water - Source of Supply	911.00	15.18%	6,000.00
56			7520 · Water Transmission/Distribution			
57			7520-01 · Water Trans/Dist. Maintenance	1,888.57	53.96%	3,500.00
58			7520-02 · Meters & Maintenance	118.89	23.78%	500.00
59			7520-03 · Storage Tank	0.00	0.0%	500.00
60			Total 7520 · Water Transmission/Distribution	2,007.46	44.61%	4,500.00
61			7530 · Water Treatment Plant			
62			7530-01 · W. Treatment Plant Maintenance	1,113.93	159.13%	700.00
63			7530-05 · W. Treatment Plant - Testing	242.54	48.51%	500.00
64			7530-06 · W. Treatment Plant - Treatment	0.00	0.0%	800.00
65			Total 7530 · Water Treatment Plant	1,356.47	67.82%	2,000.00
66			7540 · Water - Pumping			
67			7540-02 · Booster Pumps	11.92		
68			Total 7540 · Water - Pumping	11.92	100.0%	0.00
69			Total 7500 · Water Maintenance	4,286.85	34.3%	12,500.00
70			7600 · Sewer Maintenance			
71			7610 · Sewer - Collection			
72			7610-02 · Pumping	34,242.00	20.14%	170,000.00
73			7610-03 · Grinders & Maintenance	6,150.51	41.0%	15,000.00
74			Total 7610 · Sewer - Collection	40,392.51	21.83%	185,000.00
75			Total 7600 · Sewer Maintenance	40,392.51	21.83%	185,000.00
76			Total Expense	93,733.33	22.38%	418,822.00
77			Net Ordinary Income	335,615.41	-376.92%	-89,041.00
78			Net Income	335,615.41	-376.92%	-89,041.00

Balance Sheet

As of August 31, 2018

Line Item			Aug 31, 18
1	ASSETS		
2	Current Assets		
3	Checking/Savings		
4		1000 · Plumas Bank Checking	391,067.58
5		1200 · Plumas Bank Reserve Account	25,009.15
6	Total Checking/Savings		416,076.73
7	Accounts Receivable		
8		1500 · Accounts Receivable	
9		1500-01 · Allowance for Doubtful Acts	-13,687.00
10		1500 · Accounts Receivable - Other	529,649.10
11		Total 1500 · Accounts Receivable	515,962.10
12	Total Accounts Receivable		515,962.10
13	Total Current Assets		932,038.83
14	Fixed Assets		
15	2100 · Fixed Assets - Water		
16		2100-01 · Water - Plant	330,100.00
17		2100-02 · Water - Distribution	3,051,538.00
18	Total 2100 · Fixed Assets - Water		3,381,638.00
19	2150 · Fixed Assets - Sewer		
20		2150-01 · Sewer - Plant	1,413,333.00
21		2150-02 · Sewer - Collection System	747,000.00
22	Total 2150 · Fixed Assets - Sewer		2,160,333.00
23	2200 · Accumulated Depreciation		
24		2200-01 · Accum. Depreciation - Water	-1,211,596.49
25		2200-02 · Accum. Depreciation - Sewer	-832,108.64
26	Total 2200 · Accumulated Depreciation		-2,043,705.13
27	2500 · Work In Progress - Water		
28		2500-01 · Water Plant Renovation	16,566.74
29		2500-02 · Well 9 Repair/Casing Extension	27,980.60
30		2500-03 · SCADA Renovation Project	54,036.42
31	Total 2500 · Work In Progress - Water		98,583.76
32	2600 · Work in Progress - Sewer		
33		2600-01 · Waste Water Project	27,684.12
34	Total 2600 · Work in Progress - Sewer		27,684.12
35	Total Fixed Assets		3,624,533.75
36	TOTAL ASSETS		4,556,572.58

Balance Sheet

As of August 31, 2018

Line Item				Aug 31, 18
37	LIABILITIES & EQUITY			
38	Liabilities			
39	Current Liabilities			
40	Other Current Liabilities			
41			3200 · Accrued Vacation	3,412.58
42			3300 · Payroll Liabilities	5,079.98
43			Total Other Current Liabilities	8,492.56
44			Total Current Liabilities	8,492.56
45	Total Liabilities			8,492.56
46	Equity			
47	4000 · Fund Balance			
48			4000-01 · Fund Balance - Operating	4,166,189.70
49			4000-02 · Working Capital Reserve	25,000.00
50			Total 4000 · Fund Balance	4,191,189.70
51			4600 · Retained Earnings	21,274.91
52			Net Income	335,615.41
53	Total Equity			4,548,080.02
54	TOTAL LIABILITIES & EQUITY			4,556,572.58