

# Grizzly Ranch Community Services District

## Statement of Cash Flows

June 2020

	Jun 20
<b>OPERATING ACTIVITIES</b>	
Net Income	-23,288.80
Adjustments to reconcile Net Income to net cash provided by operations:	
1500 · Accounts Receivable	120,419.51
1151 · Investment CDs:1151-03 · Live Oak CD 4714 Reserve	-61.02
1151 · Investment CDs:1151-02 · Live Oak CD 0606	-100,017.47
1151 · Investment CDs:1151-01 · Live Oak CD 0605	-25,000.00
3300 · Payroll Liabilities	-3,063.83
Net cash provided by Operating Activities	-31,011.61
<b>INVESTING ACTIVITIES</b>	
2600 · Work in Progress - Sewer:2600-01 · Waste Water Project	-47,424.60
Net cash provided by Investing Activities	-47,424.60
Net cash increase for period	-78,436.21
Cash at beginning of period	463,433.76
Cash at end of period	384,997.55

## Balance Sheet

As of June 30, 2020

			Jun 30, 20
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
	1150	Fidelity Projects Account	107,729.43
	1100	Working Capital Reserve Account	203,307.70
	1000	Plumas Bank Checking	73,960.42
Total Checking/Savings			384,997.55
Accounts Receivable			
	1500	Accounts Receivable	
		1500-01 · Water and Sewer Connection Fees	6,684.08
		1500 · Accounts Receivable - Other	338,694.46
Total 1500 · Accounts Receivable			345,378.54
Total Accounts Receivable			345,378.54
Other Current Assets			
	1151	Investment CDs	
		1151-03 · Live Oak CD 4714 Reserve	50,095.31
		1151-02 · Live Oak CD 0606	100,017.47
		1151-01 · Live Oak CD 0605	25,000.00
Total 1151 · Investment CDs			175,112.78
Total Other Current Assets			175,112.78
Total Current Assets			905,488.87
Fixed Assets			
	2000	Land	
		2000-01 · Land - Water	153,931.50
		2000-02 · Land - Sewer	103,931.50
Total 2000 · Land			257,863.00
	2100	Fixed Assets - Water	
		2100-01 · Water - Plant	330,100.00
		2100-02 · Water - Distribution	3,051,538.00
Total 2100 · Fixed Assets - Water			3,381,638.00
	2150	Fixed Assets - Sewer	
		2150-01 · Sewer - Plant	1,413,333.00
		2150-02 · Sewer - Collection System	747,000.00
Total 2150 · Fixed Assets - Sewer			2,160,333.00

## Balance Sheet

As of June 30, 2020

			Jun 30, 20
	2200	· Accumulated Depreciation	
		2200-01 · Accum. Depreciation - Water	-1,381,760.29
		2200-02 · Accum. Depreciation - Sewer	-1,033,453.41
		Total 2200 · Accumulated Depreciation	-2,415,213.70
	2500	· Work In Progress - Water	
		2500-01 · Water Plant Renovation	16,566.74
		2500-02 · Well 9 Repair/Casing Extension	27,980.60
		2500-03 · SCADA Renovation Project	54,036.42
		Total 2500 · Work In Progress - Water	98,583.76
	2600	· Work in Progress - Sewer	
		2600-01 · Waste Water Project	520,654.07
		Total 2600 · Work in Progress - Sewer	520,654.07
		Total Fixed Assets	4,003,858.13
		<b>TOTAL ASSETS</b>	<b>4,909,347.00</b>
		<b>LIABILITIES &amp; EQUITY</b>	
		Liabilities	
		Current Liabilities	
		Other Current Liabilities	
		3200 · Accrued Vacation	2,739.50
		3600 · Wastewater Project Loan	625,000.00
		Total Other Current Liabilities	627,739.50
		Total Current Liabilities	627,739.50
		Total Liabilities	627,739.50
		Equity	
		4000 · Fund Balance	
		4000-01 · Fund Balance - Operating	4,235,324.29
		4000-02 · Working Capital Reserve	25,000.00
		Total 4000 · Fund Balance	4,260,324.29
		4600 · Retained Earnings	-126,426.38
		Net Income	147,709.59
		Total Equity	4,281,607.50
		<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,909,347.00</b>

Grizzly Ranch CSD Budget vs Actual  
June 2020

	Jun 20	Jul '19 - Jun 20	% of Budget	Annual Budget
Ordinary Income/Expense				
Income				
5210 · Dividend Income	0.00	495.43		
5000 · Water & Sewer Connected Revenue				
5000-02 · Water Connected Charges	0.00	41,992.00	100.0%	41,992.00
5050-02 · Sewer Connected Charges	0.00	43,705.32	100.0%	43,705.32
Total 5000 · Water & Sewer Connected Re	0.00	85,697.32	100.0%	85,697.32
5100 · Water and Sewer Standby Revenue				
5100-01 · Water - Standby Charges	0.00	176,656.00	100.0%	176,656.00
5150-01 · Sewer - Standby Charges	0.00	183,863.76	100.0%	183,863.76
Total 5100 · Water and Sewer Standby Rev	0.00	360,519.76	100.0%	360,519.76
5200 · Interest Income	84.36	721.73	100.0%	0.00
5300 · Recovery Income	0.00	100,046.00	100.0%	0.00
5400 · Connection Fee - Water	0.00	3,275.20	100.0%	0.00
5500 · Connection Fee - Sewer	0.00	3,408.88	100.0%	0.00
Total Income	84.36	554,164.32	124.19%	446,217.08
Gross Profit	84.36	554,164.32	124.19%	446,217.08
Expense				
6000 · Personnel				
6000-01 · Salaries				
6000-06 · Operator/Office Admin tra	0.00	100.00	2.0%	5,000.00
6000-10 · General Manager	5,990.40	69,230.88	92.8%	74,600.00
6000-11 · Office Administrator	1,806.00	17,703.00	66.8%	26,500.00
6000-14 · Operator In Training	3,528.00	43,592.86	108.98%	40,000.00
6000-15 · Bookkeeper	0.00	86.80	100.0%	0.00
6000-16 · Electrician	600.00	3,637.50	121.25%	3,000.00
6000-17 · Mileage Reimbursements				
6000-19 · Operator Mileage	346.84	2,789.22		
6000-17 · Mileage Reimburseme	0.00	0.00	0.0%	2,400.00
Total 6000-17 · Mileage Reimburser	346.84	2,789.22	116.22%	2,400.00
Total 6000-01 · Salaries	12,271.24	137,140.26	90.52%	151,500.00
6000-02 · QB Payroll Fees	0.00	0.00	0.0%	84.00
6000-03 · Payroll Taxes	948.61	12,171.75	106.77%	11,400.00
6000-04 · Workers Compensation Insur	0.00	5,889.59	147.24%	4,000.00
6000-05 · Training & Travel	0.00	0.00	0.0%	600.00
Total 6000 · Personnel	13,219.85	155,201.60	92.61%	167,584.00
7000 · Water Source of Supply				
7000-01 · Wells - Electric	634.13	7,901.39	79.01%	10,000.00
7000-02 · Wells-Maintenance	0.00	0.00	0.0%	1,000.00
7000-03 · Wells-structures/grounds mai	0.00	0.00	0.0%	200.00
7000-04 · Wells-SCADA - Maint/electr	0.00	5,451.32	1,090.26%	500.00
7000-05 · Wells-laboratory testing	0.00	1,884.00	75.36%	2,500.00
Total 7000 · Water Source of Supply	634.13	15,236.71	107.3%	14,200.00
7100 · Water Pumping				
7100-01 · Booster Stations- Electric util	471.59	4,666.27	103.7%	4,500.00
7100-02 · Booster Pump Maintenance	0.00	338.51	33.85%	1,000.00
7100-04 · Booster SCADA/electrical ma	0.00	0.00	0.0%	500.00
7100-05 · Booster #2 Standby Generato	0.00	1,184.00	98.67%	1,200.00
7100-06 · Booster#2 generator permit	0.00	0.00	0.0%	400.00
Total 7100 · Water Pumping	471.59	6,188.78	81.43%	7,600.00
7200 · Water Treatment				
7200-01 · W. Treatment Plant Maintena	0.00	324.40	32.44%	1,000.00
7200-02 · W. Treatment SCADA/electric	0.00	302.27	60.45%	500.00
7200-03 · W. Treatment struct/grounds	0.00	28.93	11.57%	250.00
7200-04 · W. Treatment field testing	0.00	524.57	87.43%	600.00
7200-05 · W. Treatment plant lab testing	76.00	730.00	60.83%	1,200.00
7200-06 · W. Treatment plant chlorinatio	0.00	576.85	72.11%	800.00
Total 7200 · Water Treatment	76.00	2,487.02	57.17%	4,350.00
7400 · Water Administration & General				
7400-01 · Water license and fees	0.00	577.00	95.22%	606.00
7400-02 · Water liability insurance	0.00	6,008.51	103.6%	5,800.00
7400-03 · W. GRCS D Properties	0.00	1,886.52	258.43%	730.00
7400-04 · W. Portable Generator #1	0.00	484.05	74.47%	650.00
7400-05 · W. Portable Generator #2	0.00	484.05	74.47%	650.00
7400-06 · W. Equipment/Tools General	0.00	263.95	131.98%	200.00

Grizzly Ranch CSD Budget vs Actual  
June 2020

	Jun 20	Jul '19 - Jun 20	% of Budget	Annual Budget
7400-07 · Water- Office Rent/Lease	0.00	2,400.00	133.33%	1,800.00
7400-08 · Water Communications	157.62	1,186.30	148.29%	800.00
7400-09 · W. Membership/Annual Dues	0.00	1,021.00	86.53%	1,180.00
7400-10 · W. Publications/legal notices	0.00	0.00	0.0%	100.00
7400-11 · W. Office Supplies & Expens	47.51	867.36	81.98%	1,058.00
7400-12 · W. Office Furniture & Equipm	0.00	49.61	49.61%	100.00
7400-13 · W. Safety	0.00	131.48	52.59%	250.00
7400-14 · Water-Equipment & Tools	0.00	10.19	10.19%	100.00
7400-16 · Water. Audit	0.00	3,075.00	99.19%	3,100.00
7400-17 · Water-Legal	0.00	2,223.20	222.32%	1,000.00
7400 · Water Administration & General	0.00	-85.70	100.0%	0.00
<b>Total 7400 · Water Administration &amp; Gene</b>	<b>205.13</b>	<b>20,582.52</b>	<b>113.57%</b>	<b>18,124.00</b>
<b>7500 · Water Transmission/Distribution</b>				
7500-01 · W. Storage Tank - Electric U	64.02	621.90	103.65%	600.00
7500-02 · Water Storage Tank	0.00	63,151.00	90.22%	70,000.00
7500-03 · Water Storage Tank SCADA/	0.00	0.00	0.0%	100.00
7500-04 · Water transmission/Dis Main	0.00	11,565.45	330.44%	3,500.00
7500-05 · W. Meters & Maintenance	0.00	0.00	0.0%	200.00
7500-06 · Water Dis/Lab Testing	162.00	1,426.00	71.3%	2,000.00
<b>Total 7500 · Water Transmission/Distributi</b>	<b>226.02</b>	<b>76,764.35</b>	<b>100.48%</b>	<b>76,400.00</b>
<b>8000 · Sewer - Collection</b>				
8000-01 · S. Grinders & Maintenance	0.00	7,608.00	50.72%	15,000.00
8000-04 · Sewer collections license/fees	0.00	2,625.00	109.38%	2,400.00
<b>Total 8000 · Sewer - Collection</b>	<b>0.00</b>	<b>10,233.00</b>	<b>58.81%</b>	<b>17,400.00</b>
<b>8100 · Sewer Treatment</b>				
8100-01 · S. Vault and Haul	2,100.00	59,404.00	59.4%	100,000.00
8100-02 · Sewer treatment plant treatme	0.00	410.00	102.5%	400.00
8100-03 · Sewer field testing	0.00	191.90	38.38%	500.00
8100-04 · S. Lab Testing/Testing	419.00	1,764.00	176.4%	1,000.00
8100-05 · STP - Electric Utilities	282.54	3,640.65	72.81%	5,000.00
8100-09 · S. Treatment plant standby ge	0.00	0.00	0.0%	400.00
8100-10 · Sewer tools/equipment	0.00	105.63	100.0%	0.00
8100-11 · S. Discharge Licenses/Fees	0.00	2,572.00	93.53%	2,750.00
<b>Total 8100 · Sewer Treatment</b>	<b>2,801.54</b>	<b>68,088.18</b>	<b>61.87%</b>	<b>110,050.00</b>
<b>8200 · Sewer Administration &amp; General</b>				
8200-01 · GRCS D Sewer Properties	0.00	3,147.72	157.23%	2,002.00
8200-02 · Sewer liability Insurance	0.00	6,357.03	105.95%	6,000.00
8200-03 · S. Office Rent/Lease	0.00	2,400.00	133.33%	1,800.00
8200-04 · Sewer Communications	131.38	1,156.54	144.57%	800.00
8200-06 · Sewer membership/annual du	0.00	1,021.00	117.9%	866.00
8200-07 · Sewer publications/legal notie	0.00	0.00	0.0%	100.00
8200-08 · Sewer Office Supplies/Expen	47.52	871.07	82.33%	1,058.00
8200-09 · Sewer Office Furniture/Equip	0.00	49.62	49.62%	100.00
8200-10 · Sewer Safety	0.00	170.05	68.02%	250.00
8200-11 · Sewer tools/Equipment gener	0.00	457.75	228.88%	200.00
8200-13 · Sewer - Audit	0.00	3,075.00	99.19%	3,100.00
8200-14 · Sewer - Legal	0.00	2,840.13	284.01%	1,000.00
8200-19 · Interest-Wastewater Project L	2,233.34	26,800.00	100.02%	26,793.60
8200-20 · W. water loan principal payme	3,326.66	3,326.66	100.0%	3,326.76
<b>Total 8200 · Sewer Administration &amp; Gene</b>	<b>5,738.90</b>	<b>51,672.57</b>	<b>109.02%</b>	<b>47,396.36</b>
<b>Total Expense</b>	<b>23,373.16</b>	<b>406,454.73</b>	<b>87.77%</b>	<b>463,104.36</b>
<b>Net Ordinary Income</b>	<b>-23,288.80</b>	<b>147,709.59</b>	<b>-874.68%</b>	<b>-16,887.28</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
9500 · Reserve Expenses	0.00	0.00	0.0%	50,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>50,000.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>-50,000.00</b>
<b>Net Income</b>	<b>-23,288.80</b>	<b>147,709.59</b>	<b>-220.83%</b>	<b>-66,887.28</b>

## Grizzly Ranch Community Services District

Check Register/Transaction List by Date  
June 2020

	Type	Date	Num	Name	Memo	Account	Amount
Jun 20							
	Check	06/04/2020	1612	Justus Lundy	pay period May 17-30 2020	6000-19 · Operator Mileage	113.10
	Check	06/04/2020	1613	FGL Environmental	Invoice #073251A	7200-05 · W. Treatment plant lab	38.00
	Check	06/18/2020	1129	McGarr Excavation	6 tanks, pumps, material, de	2600-01 · Waste Water Project	47,424.60
	Check	06/18/2020	1615	Visa	squarespace	7400-11 · W. Office Supplies & E	13.00
	Check	06/18/2020	1615	Visa	squarespace	8200-08 · Sewer Office Supplies/	13.00
	Check	06/18/2020	1615	Visa	binders	7400-11 · W. Office Supplies & E	32.51
	Check	06/18/2020	1615	Visa	binders	8200-08 · Sewer Office Supplies/	32.52
	Check	06/18/2020	1615	Visa	payroll	7400-11 · W. Office Supplies & E	2.00
	Check	06/18/2020	1615	Visa	payroll	8200-08 · Sewer Office Supplies/	2.00
	Check	06/18/2020	1616	Justus Lundy	payperiod May 31- June 13,	6000-19 · Operator Mileage	109.62
	Check	06/18/2020	1617	Plumas Sanitation	sludge pumping of treatment	8100-01 · S. Vault and Haul	2,100.00
	Check	06/18/2020	1618	FGL Environmental	invoice #073252A	8100-04 · S. Lab TestingTesting	90.00
	Check	06/18/2020	1618	FGL Environmental	invoice #073068C	8100-04 · S. Lab TestingTesting	72.00
	Check	06/18/2020	1618	FGL Environmental	invoice #073249A	7500-06 · Water Dis/Lab Testing	81.00
	Check	06/18/2020	1618	FGL Environmental	invoice #073250A	8100-04 · S. Lab TestingTesting	257.00
	Check	06/18/2020	1619	NTT Cloud Commuincations US	May Board Meeting	7400-08 · Water Communications	26.26
	Check	06/18/2020	1620	Plumas Sierra Telecommunications		7400-08 · Water Communications	35.47
	Check	06/18/2020	1620	Plumas Sierra Telecommunications		8200-04 · Sewer Communications	35.48
	Check	06/18/2020	1621	Plumas Sierra Rural Electric Co	Well #3	7000-01 · Wells - Electric	317.66
	Check	06/18/2020	1621	Plumas Sierra Rural Electric Co	Well#1	7000-01 · Wells - Electric	108.31
	Check	06/18/2020	1621	Plumas Sierra Rural Electric Co	Booster #1	7100-01 · Booster Stations- Elect	230.51
	Check	06/18/2020	1621	Plumas Sierra Rural Electric Co	Sewer Treatment Plant	8100-05 · STP - Electric Utilities	282.54
	Check	06/18/2020	1621	Plumas Sierra Rural Electric Co	Water Storage Tank	7500-01 · W. Storage Tank - Elec	64.02
	Check	06/18/2020	1621	Plumas Sierra Rural Electric Co	Well #9	7000-01 · Wells - Electric	208.16
	Check	06/18/2020	1621	Plumas Sierra Rural Electric Co	Booster #2	7100-01 · Booster Stations- Elect	241.08
	Check	06/22/2020	ACH	CoBank	05/01/2020- 06/01/2020	8200-19 · Interest-Wastewater Pro	2,233.34
	Check	06/22/2020	ACH	CoBank	05/14/2020- 06/20/2020	8200-20 · W. water loan principal	3,326.66
	Check	06/30/2020	1624	At&t	05/12/2020 - 06/11/2020	7400-08 · Water Communications	20.92
	Check	06/30/2020	1624	At&t	05/12/2020 - 06/11/2020	8200-04 · Sewer Communications	20.92
	Check	06/30/2020	1625	Digital Path	June 2020	7400-08 · Water Communications	74.97
	Check	06/30/2020	1625	Digital Path	June 2020	8200-04 · Sewer Communications	74.98
	Check	06/30/2020	1626	FGL Environmental	Invoice 074173A	7500-06 · Water Dis/Lab Testing	81.00
	Check	06/30/2020	1626	FGL Environmental	Invoice 073874A	7200-05 · W. Treatment plant lab	38.00
	Check	06/30/2020	1627	Justus Lundy	June 14-27-2020	6000-19 · Operator Mileage	124.12
Jun 20							

Grizzly Ranch Community Services District  
Payroll Check Register  
June 2020

	Type	Date	Num	Name	Memo	Amount
Jun 20						
	Liability Check	06/01/2020	E-pay	Employment Development	066-7064-0 QB Tracking # -1772	-514.99
	Liability Check	06/01/2020	E-pay	United States Treasury	81-3573377 QB Tracking # -1771	-2,439.12
	Liability Check	06/04/2020		QuickBooks Payroll Service	Created by Payroll Service on 06/	-3,347.45
	Paycheck	06/05/2020	DD1189	Aaron M Corr	Direct Deposit	0.00
	Paycheck	06/05/2020	DD1190	Brandy M Allingham	Direct Deposit	0.00
	Paycheck	06/05/2020	DD1191	Dave Leal	Direct Deposit	0.00
	Paycheck	06/05/2020	1611	Justus Lundy		-1,419.12
	Liability Check	06/18/2020		QuickBooks Payroll Service	Created by Payroll Service on 06/	-3,474.81
	Paycheck	06/19/2020	DD1192	Aaron M Corr	Direct Deposit	0.00
	Paycheck	06/19/2020	DD1193	Brandy M Allingham	Direct Deposit	0.00
	Paycheck	06/19/2020	DD1194	Dave Leal	Direct Deposit	0.00
	Paycheck	06/19/2020	1614	Justus Lundy		-1,419.12
	Liability Check	06/29/2020	E-pay	Employment Development	066-7064-0 QB Tracking # -8349	-526.70
	Liability Check	06/29/2020	E-pay	United States Treasury	81-3573377 QB Tracking # -8335	-2,649.40
	Liability Check	06/29/2020	E-pay	Employment Development	066-7064-0 QB Tracking # -8326	-146.13
Jun 20						