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03/08/24
Accrual Basis

Grizzly Ranch Community Services District
Transaction Detail By Account

February 2024

Type	Date	Memo	Split	Amo...	Balance
5200 · Interest Income					
5210 · Dividend Income					
Deposit	02/29/2024	Interest	1151-03 · Live Oak CD 4714 Reserve	92.37	92.37
Deposit	02/29/2024	Interest	1152-01 · Fidelity Investments 0848	306.84	399.21
Total 5210 · Dividend Income				399.21	399.21
Total 5200 · Interest Income				399.21	399.21
TOTAL				399.21	399.21

Grizzly Ranch Community Services District
Statement of Cash Flows

February 2024

	<u>Feb 24</u>
OPERATING ACTIVITIES	
Net Income	-25336.25
Adjustments to reconcile Net Income to net cash provided by operations:	
1501 · Accrued Interest Receivable:1501-01 · US Treas Security Accr...	522.31
1500 · Accounts Receivable	233.25
1500 · Accounts Receivable:1500-09 · Sewer Residential Base	-148.90
1500 · Accounts Receivable:1500-04 · Water- Volume Meter Reads	3,574.11
1500 · Accounts Receivable:1500-03 · Recovery Account	-65.00
1152 · Marketable Securities:1152-02 · HTM Unrealized Gain/Loss A...	218.12
1152 · Marketable Securities:1152-01 · Fidelity Investments 0848	47,323.44
1151 · Investment CDs:1151-03 · Live Oak CD 4714 Reserve	-92.37
20000 · *Accounts Payable	3,102.22
2700 · Visa -Card Services Center	-1,587.14
3300 · Payroll Liabilities	-41.73
3600 · Current Portion of Co-Bank Loan	<u>170.18</u>
Net cash provided by Operating Activities	27,872.24
FINANCING ACTIVITIES	
3700 · Long Portion of Co-Bank Loan	<u>-4,062.07</u>
Net cash provided by Financing Activities	<u>-4,062.07</u>
Net cash increase for period	23,810.17
Cash at beginning of period	<u>10,178.15</u>
Cash at end of period	<u><u>33,988.32</u></u>

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Accrual Basis

Grizzly Ranch Community Services District

Balance Sheet

As of February 29, 2024

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Plumas Bank Checking	32,277.86
Total Checking/Savings	
	32,277.86
Accounts Receivable	
1501 · Accrued Interest Receivable	
1501-01 · US Treas Security Accrued ...	2,250.06
Total 1501 · Accrued Interest Receivable	
	2,250.06
1500 · Accounts Receivable	
1500-09 · Sewer Residential Base	148.90
1500-04 · Water- Volume Meter Reads	3,057.74
1500-02 · Assessments/Appportionments	681,288.31
1500-03 · Recovery Account	27.88
1500 · Accounts Receivable - Other	92,510.43
Total 1500 · Accounts Receivable	
	777,033.26
Total Accounts Receivable	
	779,283.32
Other Current Assets	
1152 · Marketable Securities	
1152-02 · HTM Unrealized Gain/Loss...	-2,261.04
1152-01 · Fidelity Investments 0848	461,941.37
Total 1152 · Marketable Securities	
	459,680.33
1151 · Investment CDs	
1151-03 · Live Oak CD 4714 Reserve	53,469.86
Total 1151 · Investment CDs	
	53,469.86
1800 · Undeposited Funds	
	1,710.46

Grizzly Ranch Community Services District
Balance Sheet

As of February 29, 2024

	<u>Feb 29, 24</u>
Total Other Current Assets	<u>514,860.65</u>
Total Current Assets	1,326,421.83
Fixed Assets	
2000 · Land	
2000-01 · Land - Water	153,931.50
2000-02 · Land - Sewer	<u>103,931.50</u>
Total 2000 · Land	257,863.00
2100 · Fixed Assets - Water	
2100-01 · Water - Plant	330,100.00
2100-02 · Water - Distribution	<u>3,159,371.76</u>
Total 2100 · Fixed Assets - Water	3,489,471.76
2150 · Fixed Assets - Sewer	
2150-01 · Sewer - Plant	2,113,269.10
2150-02 · Sewer - Collection System	<u>747,000.00</u>
Total 2150 · Fixed Assets - Sewer	2,860,269.10
2200 · Accumulated Depreciation	
2200-01 · Accum. Depreciation - Water	-1,747,607.93
2200-02 · Accum. Depreciation - Sewer	<u>-1,377,171.75</u>
Total 2200 · Accumulated Depreciation	-3,124,779.68
2600 · Work in Progress - Sewer	
2600-01 · Waste Water Project	<u>225.00</u>
Total 2600 · Work in Progress - Sewer	<u>225.00</u>
Total Fixed Assets	<u>3,483,049.18</u>
TOTAL ASSETS	<u><u>4,809,471.01</u></u>
LIABILITIES & EQUITY	
Liabilities	

Grizzly Ranch Community Services District
Balance Sheet
As of February 29, 2024

	<u>Feb 29, 24</u>
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	<u>2,232.22</u>
Total Accounts Payable	2,232.22
Credit Cards	
2700 · Visa -Card Services Center	<u>414.89</u>
Total Credit Cards	414.89
Other Current Liabilities	
3200 · Accrued Vacation	5,290.69
3300 · Payroll Liabilities	5,398.10
3400 · Direct Deposit Liabilities	5.00
3600 · Current Portion of Co-Bank Lo...	<u>47,801.63</u>
Total Other Current Liabilities	<u>58,495.42</u>
Total Current Liabilities	61,142.53
Long Term Liabilities	
3700 · Long Portion of Co-Bank Loan	<u>415,105.81</u>
Total Long Term Liabilities	<u>415,105.81</u>
Total Liabilities	476,248.34
Equity	
4000 · Fund Balance	
4000-06 · Loan Reserve	50,000.00
4000-01 · Fund Balance - Operating	4,236,613.80
4000-02 · Working Capital Reserve	<u>25,000.00</u>
Total 4000 · Fund Balance	4,311,613.80
4600 · Retained Earnings	-260,727.87
Net Income	<u>282,336.74</u>

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Grizzly Ranch Community Services District
Balance Sheet

As of February 29, 2024

	<u>Feb 29, 24</u>
Total Equity	<u>4,333,222.67</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,809,471.01</u></u>