

Statement of Cash Flows

March through April 2018

Line Item					Mar - Apr 18
1				OPERATING ACTIVITIES	
2				Net Income	-42,988.74
3				Adjustments to reconcile Net Income	
4				to net cash provided by operations:	
5				3300 · Payroll Liabilities	-393.20
6				Net cash provided by Operating Activities	-43,381.94
7				Net cash increase for period	-43,381.94
8				Cash at beginning of period	446,732.67
9				Cash at end of period	403,350.73

Payroll Check Register

March through April 2018

Line Item	Type	Date	Num	Name	Memo	Account	Amount
1	Liability Check	03/01/2018		QuickBooks Payroll Service	Created by Payroll Service on 02/	1000 · Plumas Bank	\$ 2,383.34
2	Paycheck	03/02/2018	DD1043	Aaron M Corr	Direct Deposit	1000 · Plumas Bank	\$ -
3	Paycheck	03/02/2018	DD1044	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank	\$ -
4	Paycheck	03/02/2018	DD1045	Janean Lohn	Direct Deposit	1000 · Plumas Bank	\$ -
5	Paycheck	03/02/2018	1145	Justus Lundy		1000 · Plumas Bank	\$ 1,155.40
6	Liability Check	03/06/2018	E-pay	United States Treasury	81-3573377 QB Tracking # 43569	1000 · Plumas Bank	\$ 1,963.32
7	Liability Check	03/06/2018	E-pay	Employment Development	066-7064-0 QB Tracking # 43570	1000 · Plumas Bank	\$ 377.53
8	Liability Check	03/15/2018		QuickBooks Payroll Service	Created by Payroll Service on 03/	1000 · Plumas Bank	\$ 2,600.27
9	Paycheck	03/16/2018	DD1046	Aaron M Corr	Direct Deposit	1000 · Plumas Bank	\$ -
10	Paycheck	03/16/2018	DD1047	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank	\$ -
11	Paycheck	03/16/2018	1155	Justus Lundy		1000 · Plumas Bank	\$ 1,155.40
12	Liability Check	03/27/2018	E-pay	Employment Development	066-7064-0 QB Tracking # 76065	1000 · Plumas Bank	\$ 599.85
13	Liability Check	03/27/2018	E-pay	United States Treasury	81-3573377 QB Tracking # 76070	1000 · Plumas Bank	\$ 2,967.16
14	Liability Check	03/29/2018		QuickBooks Payroll Service	Created by Payroll Service on 03/	1000 · Plumas Bank	\$ 2,851.10
15	Paycheck	03/30/2018	DD1048	Aaron M Corr	Direct Deposit	1000 · Plumas Bank	\$ -
16	Paycheck	03/30/2018	DD1049	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank	\$ -
17	Paycheck	03/30/2018	1156	Justus Lundy		1000 · Plumas Bank	\$ 1,155.41
18	Liability Check	04/10/2018	E-pay	Employment Development	066-7064-0 QB Tracking # 10834	1000 · Plumas Bank	\$ 646.69
19	Liability Check	04/12/2018		QuickBooks Payroll Service	Created by Payroll Service on 04/	1000 · Plumas Bank	\$ 2,578.95
20	Paycheck	04/13/2018	DD1050	Aaron M Corr	Direct Deposit	1000 · Plumas Bank	\$ -
21	Paycheck	04/13/2018	DD1051	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank	\$ -
22	Paycheck	04/13/2018	1168	Justus Lundy		1000 · Plumas Bank	\$ 1,155.39
23	Liability Check	04/26/2018		QuickBooks Payroll Service	Created by Payroll Service on 04/	1000 · Plumas Bank	\$ 2,634.36
24	Paycheck	04/27/2018	DD1052	Aaron M Corr	Direct Deposit	1000 · Plumas Bank	\$ -
25	Paycheck	04/27/2018	DD1053	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank	\$ -
26	Paycheck	04/27/2018	1169	Justus Lundy		1000 · Plumas Bank	\$ 1,155.40
27							25,379.57

Check Register/Transaction List by Date
March through April 2018

Line Item	Type	Date	Num	Name	Memo	Account	Amount
1	Check	03/13/2018	1146	Visa	squarespace, G suite	7240 · Office Supplies & Expense	31.00
2	Check	03/13/2018	1146	Visa	DPD Alkaline Cyanide Rgt	7530-05 · W. Treatment Plant - T	128.29
3	Check	03/13/2018	1146	Visa	QB Payroll	7240 · Office Supplies & Expense	6.00
4	Check	03/13/2018	1146	Visa	Mcafee annual subscription	7240 · Office Supplies & Expense	59.99
5	Check	03/13/2018	1147	FGL Environmental	870417A	7510-03 · Wells - Testing	69.00
6	Check	03/13/2018	1147	FGL Environmental	870416A	7510-03 · Wells - Testing	38.00
7	Check	03/13/2018	1147	FGL Environmental	870634A	7510-03 · Wells - Testing	138.00
8	Check	03/13/2018	1147	FGL Environmental	871255A	7510-03 · Wells - Testing	81.00
9	Check	03/13/2018	1148	Western Nevada	77990	7540-02 · Booster Pumps	29.62
10	Check	03/13/2018	1149	Plumas Sanitation	FEB 2018	7610-02 · Pumping	5,044.00
11	Check	03/13/2018	1150	McClintock Accountancy Cor	4TH PROGRESS BILLING	7300-02 · Audit	4,500.00
12	Check	03/13/2018	1151	Best Best & Krieger Attonrne	Gen. Counsel	7300-01 · Legal	819.40
13	Check	03/13/2018	1152	PST		7150 · Communications	76.90
14	Check	03/13/2018	1153	Grizzly Ranch Investors	March 2018 Rent	7050 · Rent/Lease Expense	300.00
15	Check	03/13/2018	1154	PSREC	well #3	7100-01 · Wells - Electric	214.01
16	Check	03/13/2018	1154	PSREC	well #1	7100-01 · Wells - Electric	99.60
17	Check	03/13/2018	1154	PSREC	booster #1	7100-03 · Boosters - Electric	105.59
18	Check	03/13/2018	1154	PSREC	sewerplant	7100-04 · SewerTreatment Plant	346.38
19	Check	03/13/2018	1154	PSREC	water tank	7100-02 · Water Storage Tank - F	51.11
20	Check	03/13/2018	1154	PSREC	well #9	7100-01 · Wells - Electric	217.16
21	Check	03/13/2018	1154	PSREC	booster #2	7100-03 · Boosters - Electric	255.40
22	Check	03/16/2018	Debit	FireHoseDirect	Hydrant Shutoff Valve for tes	7420 · Equipment & Tools	192.50
23	Check	03/22/2018	Debit	Batteries and Bulbs	UPS power supply for SCAD	7430 · SCADA - Maintenance	151.55
24	Check	03/27/2018	1157	At&t	March 2018	7150 · Communications	40.66
25	Check	03/27/2018	1158	FGL Environmental	871050A	7510-03 · Wells - Testing	38.00
26	Check	04/10/2018	1159	Visa	77990	7240 · Office Supplies & Expense	69.59
27	Check	04/10/2018	1159	Visa	77990	7530-05 · W. Treatment Plant - T	73.35
28	Check	04/10/2018	1159	Visa	77990	7240 · Office Supplies & Expense	26.00
29	Check	04/10/2018	1159	Visa	77990	7240 · Office Supplies & Expense	5.00
30	Check	04/10/2018	1159	Visa	77990	7240 · Office Supplies & Expense	420.00
31	Check	04/10/2018	1159	Visa	77990	7240 · Office Supplies & Expense	73.97
32	Check	04/10/2018	1160	PST		7150 · Communications	76.90
33	Check	04/10/2018	1161	PSREC		7100-01 · Wells - Electric	594.25
34	Check	04/10/2018	1161	PSREC		7100-03 · Boosters - Electric	389.52
35	Check	04/10/2018	1161	PSREC		7100-04 · SewerTreatment Plant	361.85
36	Check	04/10/2018	1161	PSREC		7100-02 · Water Storage Tank - F	51.85

Check Register/Transaction List by Date
March through April 2018

Line Item	Type	Date	Num	Name	Memo	Account	Amount
37	Check	04/10/2018	1162	Western Nevada	gasket for air relief valve	7520-01 · Water Trans/Dist. Main	15.23
38	Check	04/10/2018	1163	FGL Environmental	7009323	7510-03 · Wells - Testing	150.00
39	Check	04/10/2018	1164	Shaw Engineering	CEQA Exemption Application	7900-04 · Leach field Project	380.00
40	Check	04/10/2018	1165	Economy Conference Call	March 2018 Board Meeting	7150 · Communications	12.76
41	Check	04/10/2018	1166	Plumas Sanitation	March 2018 pumping	7610-02 · Pumping	8,060.00
42	Check	04/10/2018	1167	McClintock Accountancy Corp	Final progress billing for audit	7300-02 · Audit	200.00
43	Check	04/24/2018	1170	Best Best & Krieger Attorneys	General Counsel	7300-01 · Legal	144.60
44	Check	04/24/2018	1171	Jefferson Supply Company	Vent cap for air relief valve	7520-01 · Water Trans/Dist. Main	32.00
45	Check	04/24/2018	1172	FGL Environmental	871752A	7510-03 · Wells - Testing	38.00
46	Check	04/24/2018	1173	At&t	3/12-4/11/2018	7150 · Communications	0.00
47	Check	04/24/2018	1174	At&t	3/12-4/11/2018	7150 · Communications	40.77
48							24,248.80

Grizzly Ranch CSD Budget vs Actual

March through April 2018

Line Item					Mar - Apr 18	Jul '17 - Apr 18	% of Budget	Annual Budget
1	Ordinary Income/Expense							
2	Income							
3			5000 · Water & Sewer Charges		0.00	213,812.85	50.17%	426,213.00
4			5200 · Interest Income		18.43	640.04	19.4%	3,300.00
5			5300 · Miscellaneous Income		0.00	4,762.80		
6			5400 · Connnection Fee - Water		3,114.00	9,342.00		
7			5500 · Connection Fee - Sewer		3,114.00	9,342.00		
8			Total Income		6,246.43	237,899.69	55.39%	429,513.00
9	Gross Profit				6,246.43	237,899.69	55.39%	429,513.00
10	Expense							
11			6000 · Personnel					
12			6000-01 · Salaries					
13			6000-10 · General Manager		13,608.00	36,770.00	100.0%	0.00
14			6000-11 · Office Administrator		2,394.00	13,231.50	100.0%	0.00
15			6000-13 · Assistant General Manager		0.00	18,270.00		
16			6000-14 · Operator In Training		7,056.00	37,440.90		
17			6000-15 · Bookkeeper		43.75	6,842.50		
18			6000-01 · Salaries - Other		0.00	0.00	0.0%	110,000.00
19			Total 6000-01 · Salaries		23,101.75	112,554.90	102.32%	110,000.00
20			6000-03 · Payroll Taxes		1,884.62	9,234.54	100.0%	0.00
21			6000-04 · Workers Compensation Insurance		0.00	4,689.15	213.14%	2,200.00
22			6000-05 · Training & Travel		0.00	-55.00	-2.75%	2,000.00
23			Total 6000 · Personnel		24,986.37	126,423.59	110.7%	114,200.00
24			7000 · Licenses/Fees - Water		0.00	577.00	28.85%	2,000.00
25			7010 · Licenses/Fees - Sewer		0.00	4,586.73		
26			7020 · Liability Insurance		0.00	11,445.90	190.77%	6,000.00
27			7030 · GRCS D Properties		0.00	2,399.10	100.0%	0.00
28			7050 · Rent/Lease Expense		300.00	5,100.00	70.83%	7,200.00
29			7100 · Utilities					
30			7100-01 · Wells - Electric		1,125.02	7,468.62	99.58%	7,500.00
31			7100-02 · Water Storage Tank - Electric		102.96	501.06	125.27%	400.00
32			7100-03 · Boosters - Electric		750.51	5,298.32	31.17%	17,000.00
33			7100-04 · SewerTreatment Plant - Electric		708.23	2,594.97	103.8%	2,500.00
34			7100 · Utilities - Other		0.00	0.00	0.0%	0.00
35			Total 7100 · Utilities		2,686.72	15,862.97	57.89%	27,400.00

Grizzly Ranch CSD Budget vs Actual

March through April 2018

Line Item				Mar - Apr 18	Jul '17 - Apr 18	% of Budget	Annual Budget
36			7150 · Communications	247.99	1,146.55	152.87%	750.00
37			7220 · Membership/Annual Dues	0.00	1,658.00	331.6%	500.00
38			7230 · Publications/Legal Notices	0.00	0.00	0.0%	500.00
39			7240 · Office Supplies & Expense	691.55	1,669.18	83.46%	2,000.00
40			7250 · Office Furniture & Equipment	0.00	89.56	4.48%	2,000.00
41			7300 · Professional Services				
42			7300-01 · Legal	964.00	4,971.59	165.72%	3,000.00
43			7300-02 · Audit	4,700.00	12,000.00	240.0%	5,000.00
44			7300-04 · Engineering Studies	0.00	0.00	0.0%	2,500.00
45			7300 · Professional Services - Other	0.00	4,300.00	53.75%	8,000.00
46			Total 7300 · Professional Services	5,664.00	21,271.59	114.98%	18,500.00
47			7400 · Maintenance-Structure & Grounds	0.00	666.66	16.67%	4,000.00
48			7405 · Safety	0.00	342.68		
49			7410 · Miscellaneous	0.00	243.90	37.52%	650.00
50			7420 · Equipment & Tools				
51			7420-01 · Booster #2 Standby Generator	0.00	1,670.49		
52			7420 · Equipment & Tools - Other	192.50	404.95	20.25%	2,000.00
53			Total 7420 · Equipment & Tools	192.50	2,075.44	103.77%	2,000.00
54			7430 · SCADA - Maintenance	151.55	151.55	6.06%	2,500.00
55			7500 · Water Maintenance				
56			7510 · Water - Source of Supply				
57			7510-01 · Wells - Other	0.00	20.22	0.67%	3,000.00
58			7510-03 · Wells - Testing	552.00	3,563.90	118.8%	3,000.00
59			7510 · Water - Source of Supply - Other	0.00	2,594.97		
60			Total 7510 · Water - Source of Supply	552.00	6,179.09	102.99%	6,000.00
61			7520 · Water Transmission/Distribution				
62			7520-01 · Water Trans/Dist. Maintenance	47.23	2,772.27		
63			7520-02 · Meters & Maintenance	0.00	171.27	11.42%	1,500.00
64			7520 · Water Transmission/Distribution - Other	0.00	75.08	100.0%	0.00
65			Total 7520 · Water Transmission/Distribution	47.23	3,018.62	201.24%	1,500.00
66			7530 · WaterTreatment Plant				
67			7530-01 · W. Treatment Plant Maintenance	0.00	297.64		
68			7530-05 · W. Treatment Plant - Testing	201.64	362.35	24.16%	1,500.00
69			7530-06 · W. Treatment Plant - Treatment	0.00	477.18		
70			7530 · WaterTreatment Plant - Other	0.00	885.74	59.05%	1,500.00

Grizzly Ranch CSD Budget vs Actual

March through April 2018

Line Item					Mar - Apr 18	Jul '17 - Apr 18	% of Budget	Annual Budget
71				Total 7530 · WaterTreatment Plant	201.64	2,022.91	67.43%	3,000.00
72				7540 · Water - Pumping				
73				7540-02 · Booster Pumps	29.62	6,940.15		
74				Total 7540 · Water - Pumping	29.62	6,940.15		
75				7500 · Water Maintenance - Other	0.00	0.00	0.0%	0.00
76				Total 7500 · Water Maintenance	830.49	18,160.77	172.96%	10,500.00
77				7600 · Sewer Maintenance				
78				7610 · Sewer - Collection				
79				7610-01 · S.Treatment Plant & Maintenance	0.00	0.00	0.0%	0.00
80				7610-02 · Pumping	13,104.00	125,248.00	62.62%	200,000.00
81				7610-03 · Grinders & Maintenance	0.00	18,665.96	93.33%	20,000.00
82				Total 7610 · Sewer - Collection	13,104.00	143,913.96	65.42%	220,000.00
83				7620 · Sewer - Treatment				
84				7620-01 · Testing	0.00	0.00	0.0%	100.00
85				Total 7620 · Sewer - Treatment	0.00	0.00	0.0%	100.00
86				7600 · Sewer Maintenance - Other	0.00	0.00	0.0%	0.00
87				Total 7600 · Sewer Maintenance	13,104.00	143,913.96	65.39%	220,100.00
88				7700 · Contingency	0.00	19,772.00	39.54%	50,000.00
89				7900 · Capital Projects				
90				7900-01 · SCADA Renovation Project	0.00	0.00	0.0%	0.00
91				7900-02 · Well 9 Repair/Casing Extension	0.00	0.00	0.0%	0.00
92				7900-03 · WaterTreatment Plant Renovation	0.00	5,942.63		
93				7900-04 · Leach field Project	380.00	20,185.76		
94				Total 7900 · Capital Projects	380.00	26,128.39	100.0%	0.00
95				Total Expense	49,235.17	403,685.52	85.75%	470,800.00
96				Net Ordinary Income	-42,988.74	-165,785.83	401.55%	-41,287.00
97					-42,988.74	-165,785.83	401.55%	-41,287.00

Balance Sheet

As of April 30, 2018

Line Items					Apr 30, 18
1	ASSETS				
2	Current Assets				
3	Checking/Savings				
4		1000	Plumas Bank Checking		403,350.73
5	Total Checking/Savings				403,350.73
6	Accounts Receivable				
7		1500	Accounts Receivable		
8			1500-01	Allowance for Doubtful Acts	-13,687.00
9			1500	Accounts Receivable - Other	46,508.15
10	Total 1500 Accounts Receivable				32,821.15
11	Total Accounts Receivable				32,821.15
12	Other Current Assets				
13		1600	Prepays		4,689.15
14	Total Other Current Assets				4,689.15
15	Total Current Assets				440,861.03
16	Fixed Assets				
17		2100	Fixed Assets - Water		
18			2100-01	Water - Plant	330,100.00
19			2100-02	Water - Distribution	3,051,538.00
20	Total 2100 Fixed Assets - Water				3,381,638.00
21		2150	Fixed Assets - Sewer		
22			2150-01	Sewer - Plant	1,413,333.00
23			2150-02	Sewer - Collection System	747,000.00
24	Total 2150 Fixed Assets - Sewer				2,160,333.00
25		2200	Accumulated Depreciation		
26			2200-01	Accum. Depreciation - Water	-1,211,596.49
27			2200-02	Accum. Depreciation - Sewer	-832,108.64
28	Total 2200 Accumulated Depreciation				-2,043,705.13
29		2500	Work In Progress - Water		
30			2500-01	Water Plant Renovation	10,624.11
31			2500-02	Well 9 Repair/Casing Extension	27,980.60
32			2500-03	SCADA Renovation Project	54,036.42
33	Total 2500 Work In Progress - Water				92,641.13
34		2600	Work in Progress - Sewer		
35			2600-01	Leachfield Project	7,445.00
36	Total 2600 Work in Progress - Sewer				7,445.00

Balance Sheet

As of April 30, 2018

Line Items					Apr 30, 18
37		Total Fixed Assets			3,598,352.00
38	TOTAL ASSETS				4,039,213.03
39	LIABILITIES & EQUITY				
40		Liabilities			
41		Current Liabilities			
42		Other Current Liabilities			
43			3000 · Accounts Payable		11,069.60
44			3200 · Accrued Vacation		230.20
45			3300 · Payroll Liabilities		2,509.36
46			Total Other Current Liabilities		13,809.16
47		Total Current Liabilities			13,809.16
48	Total Liabilities				13,809.16
49		Equity			
50		4000 · Fund Balance - Operating			4,683,391.64
51		4600 · Retained Earnings			-492,201.94
52		Net Income			-165,785.83
53	Total Equity				4,025,403.87
54	TOTAL LIABILITIES & EQUITY				4,039,213.03