

12:50 PM
11/18/24
Accrual Basis

Grizzly Ranch Community Services District
Profit & Loss
July through September 2024

	Jul - Sep 24
Ordinary Income/Expense	
Income	
5220 · US Treasury Security Interest	
5220-01 · US Treasury Bill Interest	5,805.68
Total 5220 · US Treasury Security Interest	5,805.68
5000 · Water & Sewer Connected Revenue	
5000-07 · Sewer Base Revenue	19,512.49
5000-04 · Water Usage -Volume Revenue	7,789.53
5000-03 · Water Usage-Base Revenue	6,371.80
Total 5000 · Water & Sewer Connected Revenue	33,673.82
5100 · Water and Sewer Standby Revenue	551,733.00
5200 · Interest Income	
5210 · Dividend Income	3,186.70
5200 · Interest Income - Other	20,193.29
Total 5200 · Interest Income	23,379.99
Total Income	614,592.49
Gross Profit	614,592.49
Expense	
9000 · General & Administrative Series	
9000-26 · Uniforms	995.00
9000-24 · Merchant Fees	485.29
9000-22 · Operator in Training Mileage	270.95
9000-20 · Chief Operator Mileage	505.85
9000-19 · GM Mileage	1,136.99
9000-17 · Personnel Training/Travel	349.59
9000-16 · General Equipment/Tools	393.52
9000-13 · Safety	18.99
9000-11 · Subscriptions	3,289.97
9000-10 · Office Supplies	81.08
9000-09 · Technical Services	105.00
9000-03 · Communications	392.77
9000-02 · GRCSO Office Rent/Lease	1,575.00

12:50 PM
11/18/24
Accrual Basis

Grizzly Ranch Community Services District
Profit & Loss
July through September 2024

	<u>Jul - Sep 24</u>
9000-01 · Liability Insurance	-456.13
Total 9000 · General & Administrative Series	9,143.87
6000 · Personnel	
6000-01 · Salaries	
6000-08 · Administrative Assistant	4,910.00
6000-09 · Utility Systems Operator	12,600.00
6000-10 · General Manager	22,968.00
6000-14 · Operator In Training	7,372.00
6000-16 · Electrician	225.00
Total 6000-01 · Salaries	48,075.00
6000-03 · Payroll Taxes	3,934.82
6000 · Personnel - Other	6,000.00
Total 6000 · Personnel	58,009.82
7000 · Water Source of Supply Series	
7000-06 · Wells Electric Utility Facility	1,099.51
7000-01 · Wells - Electric Utility	-185.46
7000-05 · Wells-laboratory testing	564.00
Total 7000 · Water Source of Supply Series	1,478.05
7100 · Water Pumping	
7100-07 · Booster Pump Electric Utility	736.54
7100-01 · Booster Stations- Electric	725.17
Total 7100 · Water Pumping	1,461.71
7200 · Water Treatment Series	
7200-03 · W.Treatment struct/grounds main	150.60
7200-04 · W.Treatment field testing	1,144.92
7200-05 · W.Treatment plant lab testing	359.00
7200-06 · W.Treatment Pant Chlorination	457.31
Total 7200 · Water Treatment Series	2,111.83
7400 · Water Admin. & General Series	

12:50 PM
11/18/24
Accrual Basis

Grizzly Ranch Community Services District
Profit & Loss
July through September 2024

	Jul - Sep 24
7400-01 · Water License and Fees	615.00
7400 · Water Admin. & General Series - Other	-173.75
Total 7400 · Water Admin. & General Series	441.25
7500 · Water Transmission/Dist. Series	
7500-08 · W. Storage Tank Utility/ fac.	183.27
7500-07 · W. Trans./Dist. Ground Maint.	274.51
7500-01 · W. Storage Tank - Electric Util	10.48
7500-04 · Water Transmission/Dist/ Maint	178.00
7500-06 · Water Distribution/ Lab Testing	449.00
Total 7500 · Water Transmission/Dist. Series	1,095.26
8000 · Sewer - Collection Series	
8000-01 · S. Grinders Pump systems	882.33
Total 8000 · Sewer - Collection Series	882.33
8100 · Sewer Treatment Series	
8100-13 · WRF Electric Utility Facility	523.59
8100-02 · WRF Treatment	457.30
8100-04 · S. Lab Testing	788.00
8100-05 · WRF Electric Utilities	1,018.39
8100-06 · WRF Maintenance	604.59
8100-08 · WRF Structure & Grounds	23.57
Total 8100 · Sewer Treatment Series	3,415.44
8200 · Sewer Admin. & General Series	
8200-18 · S. Specific Equipment/tools	2,800.00
8200-19 · CoBank Loan Interest	6,484.00
Total 8200 · Sewer Admin. & General Series	9,284.00
Total Expense	87,323.56
Net Ordinary Income	527,268.93
Net Income	527,268.93

12:50 PM
11/18/24
Accrual Basis

Grizzly Ranch Community Services District
Balance Sheet
As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Plumas Bank Checking	9,332.36
Total Checking/Savings	9,332.36
Accounts Receivable	
1501 · Accrued Interest Receivable	
1501-01 · US Treas Security Accrued int.	3,254.32
Total 1501 · Accrued Interest Receivable	3,254.32
1500 · Accounts Receivable	
1500-05 · Water Commercial	266.94
1500-06 · Water Residential	4,326.10
1500-04 · Water- Volume Meter Reads	-277.87
1500-02 · Assessments/Apportionments	762,138.63
1500-03 · Recovery Account	1,343.46
1500 · Accounts Receivable - Other	94,144.64
Total 1500 · Accounts Receivable	861,941.90
Total Accounts Receivable	865,196.22
Other Current Assets	
1152 · Marketable Securities	
1152-02 · HTM Unrealized Gain/Loss Adj.	-3,601.87
1152-01 · Fidelity Investments 0848	680,021.96
Total 1152 · Marketable Securities	676,420.09
1151 · Investment CDs	

12:50 PM
11/18/24
Accrual Basis

Grizzly Ranch Community Services District
Balance Sheet
As of September 30, 2024

	<u>Sep 30, 24</u>
1151-03 · Live Oak CD 4714 Reserve	<u>52,394.92</u>
Total 1151 · Investment CDs	52,394.92
1800 · Undeposited Funds	<u>4,247.52</u>
Total Other Current Assets	<u>733,062.53</u>
Total Current Assets	1,607,591.11
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	747,000.00
2150 · Fixed Assets - Sewer - Other	<u>102,697.05</u>
Total 2150 · Fixed Assets - Sewer	2,962,966.15
2200 · Accumulated Depreciation	
2200-01 · Accum. Depreciation - Water	-1,832,781.93
2200-02 · Accum. Depreciation - Sewer	<u>-1,463,239.75</u>

12:50 PM
11/18/24
Accrual Basis

Grizzly Ranch Community Services District
Balance Sheet
As of September 30, 2024

	Sep 30, 24
Total 2200 · Accumulated Depreciation	-3,296,021.68
Total Fixed Assets	3,414,279.23
TOTAL ASSETS	5,021,870.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	-1,293.22
Total Accounts Payable	-1,293.22
Credit Cards	
2700 · Visa -Card Services Center	-5,401.75
Total Credit Cards	-5,401.75
Other Current Liabilities	
3200 · Accrued Vacation	5,055.23
3300 · Payroll Liabilities	-427.44
3400 · Direct Deposit Liabilities	5.00
3600 · Current Portion of Co-Bank Loan	45,145.79
Total Other Current Liabilities	49,778.58
Total Current Liabilities	43,083.61
Long Term Liabilities	
3700 · Long Portion of Co-Bank Loan	386,262.03
Total Long Term Liabilities	386,262.03

12:50 PM
11/18/24
Accrual Basis

Grizzly Ranch Community Services District
Balance Sheet
As of September 30, 2024

	<u>Sep 30, 24</u>
Total Liabilities	429,345.64
Equity	
4000 · Fund Balance	
4000-10 · WTR Rate Stabilization Res	20,000.00
4000-09 · WTR Cap Replace/Reserve	84,588.05
4000-08 · WTR Emergency Res	24,500.00
4000-07 · WTR Cap Reserve	49,000.00
4000-06 · SWR Debt Reserve	50,000.00
4000-01 · Fund Balance - Operating	3,922,772.60
4000-02 · SWR Working Cap Reserve	51,000.00
4000-03 · SWR Emergency Res	25,500.00
4000-04 · SWR Cap Reserve	64,253.15
4000-05 · SWR Rate Stabilization	20,000.00
	<hr/>
Total 4000 · Fund Balance	4,311,613.80
4600 · Retained Earnings	-246,358.03
Net Income	527,268.93
	<hr/>
Total Equity	4,592,524.70
	<hr/>
TOTAL LIABILITIES & EQUITY	5,021,870.34

12:51 PM
11/18/24

Grizzly Ranch Community Services District
Statement of Cash Flows

July through September 2024

	Jul - Sep 24
OPERATING ACTIVITIES	
Net Income	527,268.93
Adjustments to reconcile Net Income to net cash provided by operations:	
1501 · Accrued Interest Receivable:1501-01 · US Treas Security Accrued int.	516.93
1500 · Accounts Receivable	-634.17
1500 · Accounts Receivable:1500-06 · Water Residential	-6,074.87
1500 · Accounts Receivable:1500-04 · Water- Volume Meter Reads	-241.47
1500 · Accounts Receivable:1500-02 · Assessments/Apportionments	-485,604.32
1500 · Accounts Receivable:1500-03 · Recovery Account	373.05
1152 · Marketable Securities:1152-02 · HTM Unrealized Gain/Loss Adj.	-208.61
1152 · Marketable Securities:1152-01 · Fidelity Investments 0848	3,540.18
1151 · Investment CDs:1151-03 · Live Oak CD 4714 Reserve	-640.39
20000 · *Accounts Payable	-12,479.92
2700 · Visa -Card Services Center	-5,325.91
3300 · Payroll Liabilities	-2,757.31
3600 · Current Portion of Co-Bank Loan	-3,342.65
Net cash provided by Operating Activities	14,389.47
FINANCING ACTIVITIES	

12:51 PM
11/18/24

Grizzly Ranch Community Services District
Statement of Cash Flows

July through September 2024

	Jul - Sep 24
3700 · Long Portion of Co-Bank Loan	<u>-12,449.85</u>
Net cash provided by Financing Activities	<u>-12,449.85</u>
Net cash increase for period	1,939.62
Cash at beginning of period	<u>11,640.26</u>
Cash at end of period	<u><u>13,579.88</u></u>