

	<u>Feb 24</u>
Ordinary Income/Expense	
Income	
49900 · Uncategorized Income	233.25
5220 · US Treasury Security Interest	
5220-02 · US Treasury Note Interest	124.77
5220-01 · US Treasury Bill Interest	<u>1,504.52</u>
Total 5220 · US Treasury Security Interest	1,629.29
5000 · Water & Sewer Connected Revenue	
5000-07 · Sewer Base Revenue	91.31
5000-04 · Water Usage -Volume Revenue	24.74
5000-03 · Water Usage-Base Revenue	<u>32.85</u>
Total 5000 · Water & Sewer Connected Rev...	148.90
5200 · Interest Income	
5210 · Dividend Income	<u>399.21</u>
Total 5200 · Interest Income	<u>399.21</u>
Total Income	<u>2,410.65</u>
Gross Profit	2,410.65
Expense	
9000 · General & Administrative Series	
9000-24 · Merchant Fees	16.92
9000-23 · Utility/Operator Worker Mileage	157.46
9000-22 · Operator in Training Mileage	180.90
9000-20 · Chief Operator Mileage	65.66
9000-19 · GM Mileage	305.52
9000-16 · General Equipment/Tools	13.70
9000-11 · Subscriptions	14.99
9000-09 · Technical Services	645.00
9000-06 · Legal Services	282.00
9000-03 · Communications	523.66
9000-02 · GRCSD Office Rent/Lease	<u>525.00</u>

	<u>Feb 24</u>
Total 9000 · General & Administrative Series	2,730.81
6000 · Personnel	
6000-01 · Salaries	
6000-08 · Administrative Assistant	1,529.50
6000-09 · Utility Systems Operator	3,600.00
6000-10 · General Manager	7,361.57
6000-14 · Operator In Training	<u>3,022.50</u>
Total 6000-01 · Salaries	15,513.57
6000-03 · Payroll Taxes	1,560.33
6000 · Personnel - Other	<u>2,000.00</u>
Total 6000 · Personnel	19,073.90
7000 · Water Source of Supply Series	
7000-06 · Wells Electric Utility Facility	459.90
7000-01 · Wells - Electric Utility	<u>339.82</u>
Total 7000 · Water Source of Supply Series	799.72
7100 · Water Pumping	
7100-07 · Booster Pump Electric Utility	450.11
7100-01 · Booster Stations- Electric	<u>330.43</u>
Total 7100 · Water Pumping	780.54
7200 · Water Treatment Series	
7200-04 · W.Treatment field testing	299.33
7200-05 · W.Treatment plant lab testing	<u>87.00</u>
Total 7200 · Water Treatment Series	386.33
7500 · Water Transmission/Dist. Series	
7500-08 · W. Storage Tank Utility/ fac.	91.71
7500-01 · W. Storage Tank - Electric Util	7.22
7500-05 · W. Service Meters & Maintena...	<u>1,206.74</u>

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Accrual Basis

Grizzly Ranch Community Services District
Profit & Loss
February 2024

	<u>Feb 24</u>
Total 7500 · Water Transmission/Dist. Series	1,305.67
8100 · Sewer Treatment Series	
8100-13 · WRF Electric Utility Facility	270.45
8100-05 · WRF Electric Utilities	<u>721.75</u>
Total 8100 · Sewer Treatment Series	992.20
8200 · Sewer Admin. & General Series	
8200-19 · CoBank Loan Interest	<u>1,677.73</u>
Total 8200 · Sewer Admin. & General Series	<u>1,677.73</u>
Total Expense	<u>27,746.90</u>
Net Ordinary Income	<u>-25,336.25</u>
Net Income	<u><u>-25,336.25</u></u>

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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>

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	<u>32,277.86</u>
Total Checking/Savings	32,277.86
Accounts Receivable	
1501 · Accrued Interest Receivable	
1501-01 · US Treas Security Accrued ...	<u>2,250.06</u>
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/Apportionments	681,288.31
1500-03 · Recovery Account	27.88
1500 · Accounts Receivable - Other	<u>92,510.43</u>
Total 1500 · Accounts Receivable	<u>777,033.26</u>
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	<u>461,941.37</u>
Total 1152 · Marketable Securities	459,680.33
1151 · Investment CDs	
1151-03 · Live Oak CD 4714 Reserve	<u>53,469.86</u>
Total 1151 · Investment CDs	53,469.86
1800 · Undeposited Funds	<u>1,710.46</u>

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	2,232.22
Total Accounts Payable	<u>2,232.22</u>
Credit Cards	
2700 · Visa -Card Services Center	414.89
Total Credit Cards	<u>414.89</u>
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...	47,801.63
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	415,105.81
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	25,000.00
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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Accrual Basis

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>