

	Jul - Sep 25
Ordinary Income/Expense	
Income	
Payment Discrepancy	-1,833.00
5220 · US Treasury Security Interest	
5220-01 · US Treasury Bill Interest	5,110.73
Total 5220 · US Treasury Security Interest	5,110.73
5000 · Water & Sewer Connected Revenue	
5000-07 · Sewer Base Revenue	18,928.69
5000-04 · Water Usage -Volume Revenue	9,858.11
5000-03 · Water Usage-Base Revenue	5,907.15
Total 5000 · Water & Sewer Connected Revenue	34,693.95
5100 · Water and Sewer Standby Revenue	
5100-01 · Water - Standby Charges	292,638.00
5150-01 · Sewer - Standby Charges	304,718.00
Total 5100 · Water and Sewer Standby Revenue	597,356.00
5200 · Interest Income	
5210 · Dividend Income	2,409.64
Total 5200 · Interest Income	2,409.64
5300 · Recovery Income	0.00
5400 · NEW Connection Fee - Water	7,148.12
5500 · NEW Connection Fee - Sewer	7,439.88
Total Income	652,325.32
Gross Profit	652,325.32
Expense	
Merchant deposit fees	550.56
9000 · General & Administrative Series	
9000-24 · Merchant Fees	0.00
9000-22 · Operator in Training Mileage	399.70
9000-20 · Chief Operator Mileage	411.60
9000-19 · GM Mileage	1,213.10

	Jul - Sep 25
9000-17 · Personnel Training/Travel	736.39
9000-16 · General Equipment/Tools	1,255.22
9000-13 · Safety	68.56
9000-11 · Subscriptions	2,550.49
9000-10 · Office Supplies	116.68
9000-09 · Technical Services	50.00
9000-07 · Consultants	500.00
9000-06 · Legal Services	264.60
9000-03 · Communications	712.94
9000-02 · GRCSD Office Rent/Lease	2,100.00
Total 9000 · General & Administrative Series	10,379.28
6000 · Personnel	
Health Insurance Premiums	21,120.32
6000-01 · Salaries	
6000-08 · Administrative Assistant	8,721.00
6000-10 · General Manager	23,732.00
6000-12 · Chief Operator	11,168.00
6000-14 · Operator In Training	11,840.00
Total 6000-01 · Salaries	55,461.00
6000-03 · Payroll Taxes	4,242.75
6000 · Personnel - Other	0.00
Total 6000 · Personnel	80,824.07
7000 · Water Source of Supply Series	
7000-06 · Wells Electric Utility Facility	1,659.78
7000-01 · Wells - Electric Utility	1,799.51
7000-05 · Wells-laboratory testing	504.00
Total 7000 · Water Source of Supply Series	3,963.29
7100 · Water Pumping	
7100-07 · Booster Pump Electric Utility	964.30
7100-01 · Booster Stations- Electric	1,295.24
7100-02 · Booster Pump Maintenance	2.78

Grizzly Ranch Community Services District
Profit & Loss

July through September 2025

	Jul - Sep 25
Total 7100 · Water Pumping	2,262.32
7200 · Water Treatment Series	
7200-01 · W. Treatment Plant Maintenance	1,650.48
7200-04 · W.Treatment field testing	531.71
7200-05 · W.Treatment plant lab testing	489.00
7200-06 · W.Treatment Pant Chlorination	1,115.49
Total 7200 · Water Treatment Series	3,786.68
7400 · Water Admin. & General Series	
7400-22 · Depreciation Expense - Water	21,300.00
7400-01 · Water License and Fees	615.00
7400-04 · W. Portable Generator #1	464.33
Total 7400 · Water Admin. & General Series	22,379.33
7500 · Water Transmission/Dist. Series	
7500-08 · W. Storage Tank Utility/ fac.	188.91
7500-01 · W. Storage Tank - Electric Util	101.44
7500-05 · W. Service Meters & Maintenance	2,516.29
7500-06 · Water Distribution/ Lab Testing	348.00
Total 7500 · Water Transmission/Dist. Series	3,154.64
8000 · Sewer - Collection Series	
8000-02 · STEP Septic systems	46,234.79
Total 8000 · Sewer - Collection Series	46,234.79
8100 · Sewer Treatment Series	
8100-13 · WRF Electric Utility Facility	782.02
8100-04 · S. Lab Testing	2,589.00
8100-05 · WRF Electric Utilities	1,446.91
8100-06 · WRF Maintenance	141.48
8100-08 · WRF Structure & Grounds	56.60
8100-09 · WRF Standby Generator	2,117.67
Total 8100 · Sewer Treatment Series	7,133.68
8200 · Sewer Admin. & General Series	

	Jul - Sep 25
8200-21 · Depreciation Expense - Sewer	21,600.00
8200-19 · CoBank Loan Interest	4,258.38
Total 8200 · Sewer Admin. & General Series	25,858.38
Total Expense	206,527.02
Net Ordinary Income	445,798.30
Net Income	445,798.30

Grizzly Ranch Community Services District
Balance Sheet

As of September 30, 2025

	<u>Sep 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Plumas Bank Checking	43,597.18
	<u>43,597.18</u>
Total Checking/Savings	43,597.18
Accounts Receivable	
1501 · Accrued Interest Receivable	
1501-01 · US Treas Security Accrued int.	1,319.49
1501 · Accrued Interest Receivable - Other	-453.47
	<u>866.02</u>
Total 1501 · Accrued Interest Receivable	866.02
1500 · Accounts Receivable	
1500-05 · Water Commercial	266.94
1500-06 · Water Residential	-210.11
1500-04 · Water- Volume Meter Reads	14,722.01
1500-02 · Assessments/Apportionments	903,835.80
	<u>546.33</u>
1500-03 · Recovery Account	84,555.75
1500 · Accounts Receivable - Other	<u>1,003,716.72</u>
Total 1500 · Accounts Receivable	1,003,716.72
Total Accounts Receivable	1,004,582.74
Other Current Assets	
1152 · Marketable Securities	
1152-02 · HTM Unrealized Gain/Loss Adj.	-1,369.20
1152-01 · Fidelity Investments 0848	608,368.81
	<u>606,999.61</u>
Total 1152 · Marketable Securities	606,999.61
1151 · Investment CDs	
1151-03 · Live Oak CD 4714 Reserve	50,787.77
	<u>50,787.77</u>
Total 1151 · Investment CDs	50,787.77
Total Other Current Assets	<u>657,787.38</u>

Grizzly Ranch Community Services District
Balance Sheet

As of September 30, 2025

	<u>Sep 30, 25</u>
Total Current Assets	1,705,967.30
Fixed Assets	
2000 · Land	
2000-01 · Land - Water	153,931.50
2000-02 · Land - Sewer	103,931.50
	<u>257,863.00</u>
Total 2000 · Land	
2100 · Fixed Assets - Water	
2100-01 · Water - Plant	330,100.00
2100-02 · Water - Distribution	3,159,371.76
	<u>3,489,471.76</u>
Total 2100 · Fixed Assets - Water	
2150 · Fixed Assets - Sewer	
2150-01 · Sewer - Plant	2,283,717.86
2150-02 · Sewer - Collection System	747,000.00
	<u>3,030,717.86</u>
Total 2150 · Fixed Assets - Sewer	
2200 · Accumulated Depreciation	
2200-01 · Accum. Depreciation - Water	-1,935,525.93
2200-02 · Accum. Depreciation - Sewer	-1,574,316.75
	<u>-3,509,842.68</u>
Total 2200 · Accumulated Depreciation	
Total Fixed Assets	<u>3,268,209.94</u>
TOTAL ASSETS	<u>4,974,177.24</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	1,964.78
	<u>1,964.78</u>
Total Accounts Payable	
Credit Cards	
2700 · Visa -Card Services Center	-5,434.59
	<u>-5,434.59</u>

Grizzly Ranch Community Services District
Balance Sheet

As of September 30, 2025

	<u>Sep 30, 25</u>
Total Credit Cards	-5,434.59
Other Current Liabilities	
3200 · Accrued Vacation	8,621.56
3300 · Payroll Liabilities	-2,518.06
3400 · Direct Deposit Liabilities	5.00
3600 · Current Portion of Co-Bank Loan	51,153.08
Total Other Current Liabilities	<u>57,261.58</u>
Total Current Liabilities	53,791.77
Long Term Liabilities	
3700 · Long Portion of Co-Bank Loan	335,108.95
Total Long Term Liabilities	<u>335,108.95</u>
Total Liabilities	388,900.72
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
Total 4000 · Fund Balance	4,311,613.80
4600 · Retained Earnings	-172,135.58
Net Income	445,798.30
Total Equity	<u>4,585,276.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,974,177.24</u></u>

Grizzly Ranch Community Services District
Statement of Cash Flows

July through September 2025

Jul - Sep 25

OPERATING ACTIVITIES

Net Income	445,798.30
Adjustments to reconcile Net Income to net cash provided by operations:	
1501 · Accrued Interest Receivable	453.47
1501 · Accrued Interest Receivable:1501-01 · US Treas Security Accrued int.	3,881.45
1500 · Accounts Receivable:1500-04 · Water- Volume Meter Reads	-10,996.66
1500 · Accounts Receivable:1500-02 · Assessments/Appportionments	-550,492.74
1152 · Marketable Securities:1152-02 · HTM Unrealized Gain/Loss Adj.	-3,862.18
1152 · Marketable Securities:1152-01 · Fidelity Investments 0848	77,941.89
1151 · Investment CDs:1151-03 · Live Oak CD 4714 Reserve	-511.79
20000 · *Accounts Payable	-27,884.12
2700 · Visa -Card Services Center	-1,163.13
3300 · Payroll Liabilities	-2,518.06
3600 · Current Portion of Co-Bank Loan	544.38

Net cash provided by Operating Activities -68,809.19

INVESTING ACTIVITIES

2200 · Accumulated Depreciation:2200-01 · Accum. Depreciation - Water	21,300.00
2200 · Accumulated Depreciation:2200-02 · Accum. Depreciation - Sewer	21,600.00

Net cash provided by Investing Activities 42,900.00

FINANCING ACTIVITIES

3700 · Long Portion of Co-Bank Loan	-12,994.23
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Net cash provided by Financing Activities -12,994.23

Net cash increase for period -38,903.42

Cash at beginning of period 82,500.60

Cash at end of period 43,597.18