

Grizzly Ranch Community Services District
Profit & Loss

January through March 2026

	Jan - Mar 26
Ordinary Income/Expense	
Income	
5000 · Water & Sewer Connected Revenue	
5000-07 · Sewer Base Revenue	19,703.53
5000-04 · Water Usage -Volume Revenue	2,651.39
5000-03 · Water Usage-Base Revenue	6,175.67
	<hr/>
Total 5000 · Water & Sewer Connected Revenue	28,530.59
5200 · Interest Income	
5210 · Dividend Income	3,812.25
5200 · Interest Income - Other	385.40
	<hr/>
Total 5200 · Interest Income	4,197.65
	<hr/>
Total Income	32,728.24
	<hr/>
Gross Profit	32,728.24
Expense	
Merchant deposit fees	642.68
9000 · General & Administrative Series	
9000-22 · Operator in Training Mileage	378.76
9000-20 · Chief Operator Mileage	414.04
9000-19 · GM Mileage	1,196.81
9000-18 · Contingency	3,038.24
9000-17 · Personnel Training/Travel	2,026.10
9000-16 · General Equipment/Tools	821.37
9000-11 · Subscriptions	259.48
9000-10 · Office Supplies	208.59
9000-06 · Legal Services	352.80
9000-05 · Audit	550.00
9000-03 · Communications	771.48
9000-02 · GRCSD Office Rent/Lease	2,100.00
	<hr/>
Total 9000 · General & Administrative Series	12,117.67
6000 · Personnel	
Health Insurance Premiums	23,827.05
6000-01 · Salaries	
6000-08 · Administrative Assistant	8,475.00

	Jan - Mar 26
6000-10 · General Manager	22,292.48
6000-12 · Chief Operator	10,684.00
6000-14 · Operator In Training	11,892.00
Total 6000-01 · Salaries	53,343.48
6000-03 · Payroll Taxes	7,539.40
6000 · Personnel - Other	2,872.32
Total 6000 · Personnel	87,582.25
7000 · Water Source of Supply Series	
7000-06 · Wells Electric Utility Facility	1,366.81
7000-01 · Wells - Electric Utility	786.17
7000-05 · Wells-laboratory testing	471.00
Total 7000 · Water Source of Supply Series	2,623.98
7100 · Water Pumping	
7100-07 · Booster Pump Electric Utility	1,191.82
7100-01 · Booster Stations- Electric	1,056.00
Total 7100 · Water Pumping	2,247.82
7200 · Water Treatment Series	
7200-01 · W. Treatment Plant Maintenance	519.68
7200-04 · W.Treatment field testing	185.16
7200-05 · W.Treatment plant lab testing	315.00
Total 7200 · Water Treatment Series	1,019.84
7400 · Water Admin. & General Series	
7400-22 · Depreciation Expense - Water	28,000.00
7400-05 · W. Portable Generator #2	50.79
Total 7400 · Water Admin. & General Series	28,050.79
7500 · Water Transmission/Dist. Series	
7500-08 · W. Storage Tank Utility/ fac.	275.10
7500-07 · W. Trans./Dist. Ground Maint.	543.78
7500-01 · W. Storage Tank - Electric Util	20.44
7500-04 · Water Transmission/Dist/ Maint	409.49

	<u>Jan - Mar 26</u>
7500-05 · W. Service Meters & Maintenance	15,515.51
7500-06 · Water Distribution/ Lab Testing	413.00
	<hr/>
Total 7500 · Water Transmission/Dist. Series	17,177.32
8100 · Sewer Treatment Series	
8100-13 · WRF Electric Utility Facility	798.35
8100-03 · S. Treatment Field Testing	82.45
8100-04 · S. Lab Testing	351.00
8100-05 · WRF Electric Utilities	1,847.46
8100-06 · WRF Maintenance	74.24
8100-08 · WRF Structure & Grounds	165.13
	<hr/>
Total 8100 · Sewer Treatment Series	3,318.63
8200 · Sewer Admin. & General Series	
8200-21 · Depreciation Expense - Sewer	30,000.00
8200-19 · CoBank Loan Interest	3,990.17
	<hr/>
Total 8200 · Sewer Admin. & General Series	33,990.17
Total Expense	<hr/> 188,771.15
Net Ordinary Income	<hr/> -156,042.91
Net Income	<hr/> <hr/> -156,042.91

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Plumas Bank Checking	42,950.48
Total Checking/Savings	<u>42,950.48</u>
Accounts Receivable	
1501 · Accrued Interest Receivable	
1501-01 · US Treas Security Accrued int.	-0.09
1501 · Accrued Interest Receivable - Other	-453.47
Total 1501 · Accrued Interest Receivable	<u>-453.56</u>
1500 · Accounts Receivable	
1500-05 · Water Commercial	266.94
1500-06 · Water Residential	-801.00
1500-04 · Water- Volume Meter Reads	11,280.06
1500-02 · Assessments/Appportionments	624,937.80
1500-03 · Recovery Account	546.33
1500 · Accounts Receivable - Other	84,555.75
Total 1500 · Accounts Receivable	<u>720,785.88</u>
Total Accounts Receivable	<u>720,332.32</u>
Other Current Assets	
1152 · Marketable Securities	
1152-03 · CAMP	377,128.42
1152-02 · HTM Unrealized Gain/Loss Adj.	3,079.47
1152-01 · Fidelity Investments 0848	276,317.55
Total 1152 · Marketable Securities	<u>656,525.44</u>
1151 · Investment CDs	
1151-03 · Live Oak CD 4714 Reserve	51,639.08
Total 1151 · Investment CDs	<u>51,639.08</u>
Total Other Current Assets	<u>708,164.52</u>

	<u>Mar 31, 26</u>
Total Current Assets	1,471,447.32
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	257,863.00
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	3,489,471.76
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	3,030,717.86
2200 · Accumulated Depreciation	
2200-01 · Accum. Depreciation - Water	-1,984,625.93
2200-02 · Accum. Depreciation - Sewer	-1,626,516.75
	<u>-3,611,142.68</u>
Total 2200 · Accumulated Depreciation	-3,611,142.68
Total Fixed Assets	<u>3,166,909.94</u>
TOTAL ASSETS	<u>4,638,357.26</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	-1,293.22
	<u>-1,293.22</u>
Total Accounts Payable	-1,293.22
Credit Cards	
2700 · Visa -Card Services Center	-4,454.37
	<u>-4,454.37</u>

	Mar 31, 26
Total Credit Cards	-4,454.37
Other Current Liabilities	
3000 · Accounts Payable	447.75
3200 · Accrued Vacation	8,621.56
3300 · Payroll Liabilities	-2,287.55
3400 · Direct Deposit Liabilities	5.00
3600 · Current Portion of Co-Bank Loan	34,590.57
Total Other Current Liabilities	41,377.33
Total Current Liabilities	35,629.74
Long Term Liabilities	
3700 · Long Portion of Co-Bank Loan	326,368.56
Total Long Term Liabilities	326,368.56
Total Liabilities	361,998.30
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	14,450.00
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	4,301,563.80
4600 · Retained Earnings	-172,135.58
Net Income	146,930.74
Total Equity	4,276,358.96
TOTAL LIABILITIES & EQUITY	4,638,357.26

Grizzly Ranch Community Services District
Statement of Cash Flows

January through March 2026

	<u>Jan - Mar 26</u>
OPERATING ACTIVITIES	
Net Income	-156,042.91
Adjustments to reconcile Net Income to net cash provided by operations:	
1500 · Accounts Receivable:1500-04 · Water- Volume Meter Reads	3,619.11
1500 · Accounts Receivable:1500-02 · Assessments/Apportionments	278,898.00
1152 · Marketable Securities:1152-03 · CAMP	-377,128.42
1152 · Marketable Securities:1152-02 · HTM Unrealized Gain/Loss Adj.	-3,079.47
1152 · Marketable Securities:1152-01 · Fidelity Investments 0848	242,446.56
1151 · Investment CDs:1151-03 · Live Oak CD 4714 Reserve	-334.32
20000 · *Accounts Payable	-1,305.07
2700 · Visa -Card Services Center	1,033.76
3000 · Accounts Payable	447.75
3300 · Payroll Liabilities	-2,287.55
3600 · Current Portion of Co-Bank Loan	-12,719.13
	<hr/>
Net cash provided by Operating Activities	-26,451.69
INVESTING ACTIVITIES	
2200 · Accumulated Depreciation:2200-01 · Accum. Depreciation - Water	28,000.00
2200 · Accumulated Depreciation:2200-02 · Accum. Depreciation - Sewer	30,000.00
	<hr/>
Net cash provided by Investing Activities	58,000.00
FINANCING ACTIVITIES	
4000 · Fund Balance:4000-08 · WTR Emergency Res	-10,050.00
	<hr/>
Net cash provided by Financing Activities	-10,050.00
	<hr/>
Net cash increase for period	21,498.31
Cash at beginning of period	21,452.17
	<hr/>
Cash at end of period	<u>42,950.48</u>