

	Oct - Dec 25
Ordinary Income/Expense	
Income	
5220 · US Treasury Security Interest	
5220-01 · US Treasury Bill Interest	989.22
Total 5220 · US Treasury Security Interest	989.22
5000 · Water & Sewer Connected Revenue	
5000-07 · Sewer Base Revenue	19,220.30
5000-04 · Water Usage -Volume Revenue	19,118.59
5000-03 · Water Usage-Base Revenue	6,249.03
Total 5000 · Water & Sewer Connected Revenue	44,587.92
5200 · Interest Income	
5210 · Dividend Income	4,972.69
Total 5200 · Interest Income	4,972.69
5300 · Recovery Income	2,262.67
Total Income	52,812.50
Gross Profit	52,812.50
Expense	
Merchant deposit fees	853.01
66910 · Bank Service Charges	112.00
9000 · General & Administrative Series	
9000-25 · Bank Fees	68.00
9000-22 · Operator in Training Mileage	480.90
9000-20 · Chief Operator Mileage	472.50
9000-19 · GM Mileage	1,271.90
9000-17 · Personnel Training/Travel	1,039.29
9000-16 · General Equipment/Tools	537.12
9000-11 · Subscriptions	5,867.50
9000-10 · Office Supplies	321.71
9000-09 · Technical Services	245.00
9000-06 · Legal Services	1,389.00
9000-05 · Audit	10,600.00
9000-03 · Communications	715.72

	Oct - Dec 25
9000-02 · GRCSD Office Rent/Lease	1,575.00
Total 9000 · General & Administrative Series	24,583.64
6000 · Personnel	
Health Insurance Premiums	19,993.79
6000-01 · Salaries	
6000-08 · Administrative Assistant	10,131.25
6000-10 · General Manager	27,467.52
6000-12 · Chief Operator	13,696.00
6000-14 · Operator In Training	13,080.00
Total 6000-01 · Salaries	64,374.77
6000-03 · Payroll Taxes	5,378.81
6000 · Personnel - Other	3,234.45
Total 6000 · Personnel	92,981.82
7000 · Water Source of Supply Series	
7000-06 · Wells Electric Utility Facility	1,576.23
7000-01 · Wells - Electric Utility	2,903.84
7000-05 · Wells-laboratory testing	600.00
Total 7000 · Water Source of Supply Series	5,080.07
7100 · Water Pumping	
7100-07 · Booster Pump Electric Utility	1,099.03
7100-01 · Booster Stations- Electric	1,197.13
7100-02 · Booster Pump Maintenance	24.66
Total 7100 · Water Pumping	2,320.82
7200 · Water Treatment Series	
7200-05 · W.Treatment plant lab testing	118.00
7200-06 · W.Treatment Pant Chlorination	916.87
Total 7200 · Water Treatment Series	1,034.87
7400 · Water Admin. & General Series	
7400-22 · Depreciation Expense - Water	21,100.00

	Oct - Dec 25
7400-04 · W. Portable Generator #1	4,797.58
Total 7400 · Water Admin. & General Series	25,897.58
7500 · Water Transmission/Dist. Series	
7500-08 · W. Storage Tank Utility/ fac.	187.92
7500-01 · W. Storage Tank - Electric Util	102.09
7500-04 · Water Transmission/Dist/ Maint	1,090.51
7500-06 · Water Distribution/ Lab Testing	204.00
Total 7500 · Water Transmission/Dist. Series	1,584.52
8000 · Sewer - Collection Series	
8000-02 · STEP Septic systems	708.98
8000-04 · Sewer Collections Annual Permit	3,945.00
Total 8000 · Sewer - Collection Series	4,653.98
8100 · Sewer Treatment Series	
8100-13 · WRF Electric Utility Facility	783.61
8100-11 · S. Discharge Permit	6,589.00
8100-02 · WRF Treatment	750.00
8100-03 · S. Treatment Field Testing	123.21
8100-04 · S. Lab Testing	493.00
8100-05 · WRF Electric Utilities	1,384.29
8100-06 · WRF Maintenance	86.49
Total 8100 · Sewer Treatment Series	10,209.60
8200 · Sewer Admin. & General Series	
8200-21 · Depreciation Expense - Sewer	22,200.00
8200-19 · CoBank Loan Interest	4,125.24
Total 8200 · Sewer Admin. & General Series	26,325.24
Total Expense	195,637.15
Net Ordinary Income	-142,824.65
Net Income	-142,824.65

	<u>Dec 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Plumas Bank Checking	21,452.17
Total Checking/Savings	21,452.17
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	-453.56
1500 · Accounts Receivable	
1500-05 · Water Commercial	266.94
1500-06 · Water Residential	-801.00
1500-04 · Water- Volume Meter Reads	14,899.17
1500-02 · Assessments/Appportionments	903,835.80
1500-03 · Recovery Account	546.33
1500 · Accounts Receivable - Other	84,555.75
Total 1500 · Accounts Receivable	1,003,302.99
Total Accounts Receivable	1,002,849.43
Other Current Assets	
1152 · Marketable Securities	
1152-01 · Fidelity Investments 0848	518,764.11
Total 1152 · Marketable Securities	518,764.11
1151 · Investment CDs	
1151-03 · Live Oak CD 4714 Reserve	51,304.76
Total 1151 · Investment CDs	51,304.76
Total Other Current Assets	570,068.87
Total Current Assets	1,594,370.47

	Dec 31, 25
Fixed Assets	
2000 · Land	
2000-01 · Land - Water	153,931.50
2000-02 · Land - Sewer	103,931.50
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
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
Total 2150 · Fixed Assets - Sewer	3,030,717.86
2200 · Accumulated Depreciation	
2200-01 · Accum. Depreciation - Water	-1,956,625.93
2200-02 · Accum. Depreciation - Sewer	-1,596,516.75
Total 2200 · Accumulated Depreciation	-3,553,142.68
Total Fixed Assets	3,224,909.94
TOTAL ASSETS	4,819,280.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	11.85
Total Accounts Payable	11.85
Credit Cards	
2700 · Visa -Card Services Center	-5,488.13
Total Credit Cards	-5,488.13

Grizzly Ranch Community Services District  
Balance Sheet

As of December 31, 2025

	<u>Dec 31, 25</u>
Other Current Liabilities	
3200 · Accrued Vacation	8,621.56
3400 · Direct Deposit Liabilities	5.00
3600 · Current Portion of Co-Bank Loan	47,309.70
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Total Other Current Liabilities	55,936.26
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Total Current Liabilities	50,459.98
	<hr/>
Long Term Liabilities	
3700 · Long Portion of Co-Bank Loan	326,368.56
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Total Long Term Liabilities	326,368.56
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Total Liabilities	376,828.54
	<hr/>
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
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Total 4000 · Fund Balance	4,311,613.80
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4600 · Retained Earnings	-172,135.58
Net Income	302,973.65
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Total Equity	4,442,451.87
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,819,280.41</b>
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Grizzly Ranch Community Services District  
Statement of Cash Flows  
October through December 2025

Oct - Dec 25

OPERATING ACTIVITIES

Net Income	-142,824.65
Adjustments to reconcile Net Income to net cash provided by operations:	
1501 · Accrued Interest Receivable:1501-01 · US Treas Security Accrued int.	1,319.58
1500 · Accounts Receivable:1500-06 · Water Residential	590.89
1500 · Accounts Receivable:1500-04 · Water- Volume Meter Reads	-177.16
1152 · Marketable Securities:1152-02 · HTM Unrealized Gain/Loss Adj.	-1,369.20
1152 · Marketable Securities:1152-01 · Fidelity Investments 0848	89,604.70
1151 · Investment CDs:1151-03 · Live Oak CD 4714 Reserve	-516.99
20000 · *Accounts Payable	-1,952.93
2700 · Visa -Card Services Center	-53.54
3300 · Payroll Liabilities	2,518.06
3600 · Current Portion of Co-Bank Loan	-3,843.38

Net cash provided by Operating Activities -56,704.62

INVESTING ACTIVITIES

2200 · Accumulated Depreciation:2200-01 · Accum. Depreciation - Water	21,100.00
2200 · Accumulated Depreciation:2200-02 · Accum. Depreciation - Sewer	22,200.00

Net cash provided by Investing Activities 43,300.00

FINANCING ACTIVITIES

3700 · Long Portion of Co-Bank Loan	-8,740.39
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Net cash provided by Financing Activities -8,740.39

Net cash increase for period -22,145.01

Cash at beginning of period 43,597.18

Cash at end of period 21,452.17