

	Apr - Jun 26
Ordinary Income/Expense	
Income	
5000 · Water & Sewer Connected Revenue	
5000-07 · Sewer Base Revenue	19,817.13
5000-04 · Water Usage -Volume Revenue	3,038.53
5000-03 · Water Usage-Base Revenue	6,334.25
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Total 5000 · Water & Sewer Connected Revenue	29,189.91
5200 · Interest Income	
5210 · Dividend Income	2,756.35
5200 · Interest Income - Other	399.87
	<hr/>
Total 5200 · Interest Income	3,156.22
	<hr/>
Total Income	32,346.13
	<hr/>
Gross Profit	32,346.13
Expense	
Merchant deposit fees	528.19
9000 · General & Administrative Series	
9000-22 · Operator in Training Mileage	532.90
9000-20 · Chief Operator Mileage	572.77
9000-19 · GM Mileage	1,350.69
9000-17 · Personnel Training/Travel	1,532.58
9000-16 · General Equipment/Tools	1,870.67
9000-13 · Safety	861.52
9000-12 · Office Furniture/Equipment	1,831.61
9000-11 · Subscriptions	112.50
9000-10 · Office Supplies	241.01
9000-06 · Legal Services	80.00
9000-03 · Communications	597.57
9000-02 · GRCSD Office Rent/Lease	1,575.00
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Total 9000 · General & Administrative Series	11,158.82
6000 · Personnel	
Health Insurance Premiums	23,827.05
6000-01 · Salaries	
6000-5 · Fidelity 401k Co. Match	601.12

Grizzly Ranch Community Services District
Profit & Loss
April through June 2026

	<u>Apr - Jun 26</u>
6000-08 · Administrative Assistant	10,512.50
6000-10 · General Manager	27,865.60
6000-12 · Chief Operator	15,674.00
6000-14 · Operator In Training	<u>13,610.00</u>
Total 6000-01 · Salaries	68,263.22
6000-03 · Payroll Taxes	8,004.91
6000-04 · Workers Compensation Insurance	33,106.04
6000 · Personnel - Other	<u>0.00</u>
Total 6000 · Personnel	133,201.22
7000 · Water Source of Supply Series	
7000-06 · Wells Electric Utility Facility	1,386.02
7000-01 · Wells - Electric Utility	647.51
7000-02 · Wells-Maintenance	332.02
7000-03 · Wells-structures/grounds maint.	14.99
7000-04 · Wells- Electrical Maintenance	4,000.00
7000-05 · Wells-laboratory testing	<u>1,004.00</u>
Total 7000 · Water Source of Supply Series	7,384.54
7100 · Water Pumping	
7100-07 · Booster Pump Electric Utility	1,347.55
7100-01 · Booster Stations- Electric	924.50
7100-06 · Booster Pump 2 Generator Permit	<u>180.20</u>
Total 7100 · Water Pumping	2,452.25
7200 · Water Treatment Series	
7200-01 · W. Treatment Plant Maintenance	502.17
7200-04 · W.Treatment field testing	380.00
7200-05 · W.Treatment plant lab testing	375.00
7200-06 · W.Treatment Pant Chlorination	<u>2,504.96</u>
Total 7200 · Water Treatment Series	3,762.13
7400 · Water Admin. & General Series	
7400-22 · Depreciation Expense - Water	21,000.00
7400-01 · Water License and Fees	882.00

Grizzly Ranch Community Services District
Profit & Loss
April through June 2026

	Apr - Jun 26
7400-14 · W. Specific tools/Equipment	250.00
Total 7400 · Water Admin. & General Series	22,132.00
7500 · Water Transmission/Dist. Series	
7500-08 · W. Storage Tank Utility/ fac.	275.02
7500-01 · W. Storage Tank - Electric Util	18.56
7500-05 · W. Service Meters & Maintenance	879.27
7500-06 · Water Distribution/ Lab Testing	340.00
Total 7500 · Water Transmission/Dist. Series	1,512.85
8000 · Sewer - Collection Series	
8000-02 · STEP Septic systems	525.08
Total 8000 · Sewer - Collection Series	525.08
8100 · Sewer Treatment Series	
8100-13 · WRF Electric Utility Facility	789.54
8100-12 · WRF Standby Generator Permit	180.18
8100-02 · WRF Treatment	287.27
8100-03 · S. Treatment Field Testing	128.71
8100-04 · S. Lab Testing	640.00
8100-05 · WRF Electric Utilities	1,632.33
8100-06 · WRF Maintenance	16.98
8100-08 · WRF Structure & Grounds	309.95
Total 8100 · Sewer Treatment Series	3,984.96
8200 · Sewer Admin. & General Series	
8200-21 · Depreciation Expense - Sewer	22,500.00
8200-19 · CoBank Loan Interest	3,852.64
Total 8200 · Sewer Admin. & General Series	26,352.64
Total Expense	212,994.68
Net Ordinary Income	-180,648.55
Net Income	-180,648.55

	<u>Jun 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Plumas Bank Checking	64,660.56
Total Checking/Savings	<u>64,660.56</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	14,641.12
1500-02 · Assessments/Appportionments	452,851.80
1500-03 · Recovery Account	546.33
1500 · Accounts Receivable - Other	84,555.75
Total 1500 · Accounts Receivable	<u>552,060.94</u>
Total Accounts Receivable	<u>551,607.38</u>
Other Current Assets	
1152 · Marketable Securities	
1152-03 · CAMP	204,361.86
1152-02 · HTM Unrealized Gain/Loss Adj.	1,904.19
1152-01 · Fidelity Investments 0848	449,978.70
Total 1152 · Marketable Securities	<u>656,244.75</u>
1151 · Investment CDs	
1151-03 · Live Oak CD 4714 Reserve	52,161.99
Total 1151 · Investment CDs	<u>52,161.99</u>
Total Other Current Assets	<u>708,406.74</u>

	<u>Jun 30, 26</u>
Total Current Assets	1,324,674.68
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	-2,005,625.93
2200-02 · Accum. Depreciation - Sewer	-1,649,016.75
	<u>-3,654,642.68</u>
Total 2200 · Accumulated Depreciation	-3,654,642.68
Total Fixed Assets	<u>3,123,409.94</u>
TOTAL ASSETS	<u><u>4,448,084.62</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	-356.47
	<u>-356.47</u>
Total Accounts Payable	-356.47
Credit Cards	
2700 · Visa -Card Services Center	-4,446.81
	<u>-4,446.81</u>

	Jun 30, 26
Total Credit Cards	-4,446.81
Other Current Liabilities	
3000 · Accounts Payable	447.75
3200 · Accrued Vacation	8,621.56
3400 · Direct Deposit Liabilities	5.00
3600 · Current Portion of Co-Bank Loan	21,734.62
Total Other Current Liabilities	30,808.93
Total Current Liabilities	26,005.65
Long Term Liabilities	
3700 · Long Portion of Co-Bank Loan	326,368.56
Total Long Term Liabilities	326,368.56
Total Liabilities	352,374.21
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	-33,717.81
Total Equity	4,095,710.41
TOTAL LIABILITIES & EQUITY	4,448,084.62

Grizzly Ranch Community Services District
Statement of Cash Flows

April through June 2026

Apr - Jun 26

OPERATING ACTIVITIES

Net Income	-180,648.55
Adjustments to reconcile Net Income to net cash provided by operations:	
1500 · Accounts Receivable:1500-04 · Water- Volume Meter Reads	-3,361.06
1500 · Accounts Receivable:1500-02 · Assessments/Appportionments	172,086.00
1152 · Marketable Securities:1152-03 · CAMP	172,766.56
1152 · Marketable Securities:1152-02 · HTM Unrealized Gain/Loss Adj.	1,175.28
1152 · Marketable Securities:1152-01 · Fidelity Investments 0848	-173,661.15
1151 · Investment CDs:1151-03 · Live Oak CD 4714 Reserve	-522.91
20000 · *Accounts Payable	936.75
2700 · Visa -Card Services Center	7.56
3300 · Payroll Liabilities	2,287.55
3600 · Current Portion of Co-Bank Loan	-12,855.95
Net cash provided by Operating Activities	<u>-21,789.92</u>

INVESTING ACTIVITIES

2200 · Accumulated Depreciation:2200-01 · Accum. Depreciation - Water	21,000.00
2200 · Accumulated Depreciation:2200-02 · Accum. Depreciation - Sewer	22,500.00

Net cash provided by Investing Activities 43,500.00

Net cash increase for period 21,710.08

Cash at beginning of period 42,950.48

Cash at end of period 64,660.56