

# Balance Sheet

## As of February 28, 2019

Line Item				Feb 28, 19
1	ASSETS			
2	Current Assets			
3	Checking/Savings			
4		1000 · Plumas Bank Checking		382,647.10
5		1200 · Plumas Bank Reserve Account		25,028.07
6		Total Checking/Savings		407,675.17
7	Accounts Receivable			
8		1500 · Accounts Receivable		332,634.15
9		Total Accounts Receivable		332,634.15
10		Total Current Assets		740,309.32
11	Fixed Assets			
12	2000 · Land			
13		2000-02 · Land - Sewer		100,000.00
14		2000-01 · Land - Water		150,000.00
15		Total 2000 · Land		250,000.00
16	2100 · Fixed Assets - Water			
17		2100-01 · Water - Plant		330,100.00
18		2100-02 · Water - Distribution		3,051,538.00
19		Total 2100 · Fixed Assets - Water		3,381,638.00
20	2150 · Fixed Assets - Sewer			
21		2150-01 · Sewer - Plant		1,413,333.00
22		2150-02 · Sewer - Collection System		747,000.00
23		Total 2150 · Fixed Assets - Sewer		2,160,333.00
24	2200 · Accumulated Depreciation			
25		2200-01 · Accum. Depreciation - Water		-1,293,668.39
26		2200-02 · Accum. Depreciation - Sewer		-941,492.31
27		Total 2200 · Accumulated Depreciation		-2,235,160.70
28	2500 · Work In Progress - Water			
29		2500-01 · Water Plant Renovation		16,566.74
30		2500-02 · Well 9 Repair/Casing Extension		27,980.60
31		2500-03 · SCADA Renovation Project		54,036.42
32		Total 2500 · Work In Progress - Water		98,583.76
33	2600 · Work in Progress - Sewer			
34		2600-01 · Waste Water Project		50,356.22
35		Total 2600 · Work in Progress - Sewer		50,356.22
36		Total Fixed Assets		3,705,750.28

# Balance Sheet

## As of February 28, 2019

Line Item					Feb 28, 19
37	TOTAL ASSETS				4,446,059.60
38	LIABILITIES & EQUITY				
39	Liabilities				
40		Current Liabilities			
41			Other Current Liabilities		
42			3200 · Accrued Vacation	3,412.58	
43			3300 · Payroll Liabilities	542.22	
44			3400 · Direct Deposit Liabilities	-2,547.91	
45			Total Other Current Liabilities	1,406.89	
46			Total Current Liabilities	1,406.89	
47			Total Liabilities	1,406.89	
48	Equity				
49			4000 · Fund Balance		
50			4000-01 · Fund Balance - Operating	4,235,324.29	
51			4000-02 · Working Capital Reserve	25,000.00	
52			Total 4000 · Fund Balance	4,260,324.29	
53			Net Income	184,328.42	
54			Total Equity	4,444,652.71	
55	TOTAL LIABILITIES & EQUITY				4,446,059.60

## Grizzly Ranch CSD Budget vs Actual January through February 2019

Line Item						Jan - Feb 19	Jul '18 - Feb 19	% of Budget	Annual Budget
1	Ordinary Income/Expense								
2	Income								
3	5000 · Water & Sewer Connected Revenue								
4	5000-02 · Water Connected Charges					0.00	40,376.12		
5	5050-02 · Sewer Connected Charges					0.00	42,024.48		
6	5000 · Water & Sewer Connected Revenue - Other					0.00	0.00	0.0%	328,181.00
7	Total 5000 · Water & Sewer Connected Revenue					0.00	82,400.60	25.11%	328,181.00
8	5100 · Water and Sewer Standby Revenue								
9	5100-01 · Water - Standby Charges					0.00	169,858.16		
10	5150-01 · Sewer - Standby Charges					0.00	176,792.64		
11	Total 5100 · Water and Sewer Standby Revenue					0.00	346,650.80		
12	5200 · Interest Income					79.14	183.28	11.46%	1,600.00
13	5300 · Miscellaneous Income					0.00	157.03	100.0%	0.00
14	5400 · Connection Fee - Water					0.00	3,213.50		
15	5500 · Connection Fee - Sewer					0.00	3,213.50		
16	Total Income					79.14	435,818.71	132.15%	329,781.00
17	Gross Profit					79.14	435,818.71	132.15%	329,781.00
18	Expense								
19	6000 · Personnel								
20	6000-01 · Salaries								
21	6000-10 · General Manager					10,602.00	42,426.00	56.87%	74,600.00
22	6000-11 · Office Administrator					2,215.50	10,741.50	70.67%	15,200.00
23	6000-14 · Operator In Training					5,821.22	26,283.63	65.71%	40,000.00
24	6000-15 · Bookkeeper					455.00	3,465.00	69.3%	5,000.00
25	6000-16 · Electrician					0.00	1,987.50	248.44%	800.00
26	6000-17 · Mileage Reimbursements								
27	6000-19 · Operator Mileage					320.46	535.90		
28	6000-17 · Mileage Reimbursements - Other					0.00	0.00	0.0%	2,400.00
29	Total 6000-17 · Mileage Reimbursements					320.46	535.90	22.33%	2,400.00
30	Total 6000-01 · Salaries					19,414.18	85,439.53	61.91%	138,000.00
31	6000-03 · Payroll Taxes					2,099.43	7,254.46	63.64%	11,400.00
32	6000-04 · Workers Compensation Insurance					0.00	3,113.26	77.83%	4,000.00
33	6000-05 · Training & Travel					155.00	198.00	33.0%	600.00

## Grizzly Ranch CSD Budget vs Actual

### January through February 2019

Line Item						Jan - Feb 19	Jul '18 - Feb 19	% of Budget	Annual Budget
34					Total 6000 · Personnel	21,668.61	96,005.25	62.34%	154,000.00
35					7000 · Licenses/Fees - Water	0.00	577.00	100.0%	577.00
36					7010 · Licenses/Fees - Sewer	0.00	4,879.00	109.76%	4,445.00
37					7020 · Liability Insurance	0.00	10,803.28	90.03%	12,000.00
38					7030 · GRCSD Properties	0.00	2,437.70	101.57%	2,400.00
39					7050 · Rent/Lease Expense	600.00	2,100.00	58.33%	3,600.00
40					7100 · Utilities				
41					7100-01 · Wells - Electric	873.97	4,648.07	32.97%	14,100.00
42					7100-02 · Water Storage Tank - Electric	103.98	306.20	51.03%	600.00
43					7100-03 · Boosters - Electric	728.00	2,379.57	41.75%	5,700.00
44					7100-04 · SewerTreatment Plant - Electric	386.04	1,051.47	29.21%	3,600.00
45					Total 7100 · Utilities	2,091.99	8,385.31	34.94%	24,000.00
46					7150 · Communications	243.50	965.08	60.32%	1,600.00
47					7220 · Membership/Annual Dues	0.00	1,949.00	114.65%	1,700.00
48					7240 · Office Supplies & Expense	-249.70	1,043.13	52.16%	2,000.00
49					7250 · Office Furniture & Equipment	0.00	0.00	0.0%	500.00
50					7300 · Professional Services				
51					7300-01 · Legal	942.40	6,490.92	324.55%	2,000.00
52					7300-02 · Audit	0.00	6,000.00	100.0%	6,000.00
53					7300-04 · Engineering Studies	0.00	-1,559.60	-77.98%	2,000.00
54					7300 · Professional Services - Other	0.00	163.00	100.0%	0.00
55					Total 7300 · Professional Services	942.40	11,094.32	110.94%	10,000.00
56					7400 · Maintenance-Structure & Grounds	0.00	0.00	0.0%	1,000.00
57					7405 · Safety	0.00	0.00	0.0%	500.00
58					7420 · Equipment & Tools				
59					7420-03 · Portable Generator #1	0.00	643.30		
60					7420-04 · Portable Generator #2	0.00	643.31		

## Grizzly Ranch CSD Budget vs Actual January through February 2019

Line Item						Jan - Feb 19	Jul '18 - Feb 19	% of Budget	Annual Budget
61					7420-05 · Equipment/Tools General	26.28	56.29		
62					7420 · Equipment & Tools - Other	0.00	54.37	2.72%	2,000.00
63					Total 7420 · Equipment & Tools	26.28	1,397.27	69.86%	2,000.00
64					7430 · SCADA - Maintenance	0.00	426.11	42.61%	1,000.00
65					7500 · Water Maintenance				
66					7510 · Water - Source of Supply				
67					7510-01 · Wells - Maintenance	0.00	10.95	2.19%	500.00
68					7510-02 · Wells - Power Control	0.00	614.33		
69					7510-03 · Wells - Testing	754.00	2,764.00	50.26%	5,500.00
70					Total 7510 · Water - Source of Supply	754.00	3,389.28	56.49%	6,000.00
71					7520 · Water Transmission/Distribution				
72					7520-01 · Water Trans/Dist. Maintenance	0.00	2,192.09	62.63%	3,500.00
73					7520-02 · Meters & Maintenance	0.00	118.89	23.78%	500.00
74					7520-03 · Storage Tank	0.00	0.00	0.0%	500.00
75					Total 7520 · Water Transmission/Distribution	0.00	2,310.98	51.36%	4,500.00
76					7530 · WaterTreatment Plant				
77					7530-01 · W. Treatment Plant Maintenance	67.45	1,422.89	203.27%	700.00
78					7530-05 · W. Treatment Plant - Testing	0.00	387.85	77.57%	500.00
79					7530-06 · W. Treatment Plant - Treatment	0.00	406.95	50.87%	800.00
80					Total 7530 · WaterTreatment Plant	67.45	2,217.69	110.89%	2,000.00
81					Total 7500 · Water Maintenance	821.45	7,917.95	63.34%	12,500.00
82					7600 · Sewer Maintenance				
83					7610 · Sewer - Collection				
84					7610-03 · Grinders & Maintenance	4,633.60	8,455.89	56.37%	15,000.00
85					Total 7610 · Sewer - Collection	4,633.60	8,455.89	56.37%	15,000.00
86					7620 · Sewer - Treatment				
87					7620-01 · Testing	182.00	182.00	100.0%	0.00
88					7630 · Disposal	14,716.00	92,872.00	54.63%	170,000.00
89					Total 7620 · Sewer - Treatment	14,898.00	93,054.00	54.74%	170,000.00
90					Total 7600 · Sewer Maintenance	19,531.60	101,509.89	54.87%	185,000.00
91					<b>Total Expense</b>	<b>45,676.13</b>	<b>251,490.29</b>	<b>60.05%</b>	<b>418,822.00</b>
92					Net Ordinary Income	-45,596.99	184,328.42	-207.02%	-89,041.00
93					Net Income	-45,596.99	184,328.42	-207.02%	-89,041.00

Check Register/Transaction List by Date  
January through February 2019

Line Item	Type	Date	Num	Name	Memo	Account	Amount
1	Check	01/07/2019	1311	Employment Development	Unemployment	6000-03 · Payroll Taxes	16.58
2	Check	01/07/2019	1311	Employment Development	Training Tax	6000-03 · Payroll Taxes	0.49
3	Check	01/07/2019	1311	Employment Development	CA Disability	6000-03 · Payroll Taxes	4.88
4	Check	01/07/2019	1312	United States Treasury	Q4 2018 Employment taxes	6000-03 · Payroll Taxes	74.59
5	Check	01/14/2019	1314	Justus Lundy	Pay Period 12/30-1/12/2019	6000-19 · Operator Mileage	97.74
6	Check	01/14/2019	1315	Plumas Sierra Telecommunicatio	1/1/2019-1/31/2019	7150 · Communications	76.90
7	Check	01/14/2019	1316	Plumas Sierra Rural Electric Coo	Well 3	7100-01 · Wells - Electric	126.68
8	Check	01/14/2019	1316	Plumas Sierra Rural Electric Coo	Well 1	7100-01 · Wells - Electric	88.08
9	Check	01/14/2019	1316	Plumas Sierra Rural Electric Coo	Booster 1	7100-03 · Boosters - Electric	110.79
10	Check	01/14/2019	1316	Plumas Sierra Rural Electric Coo	Sewer Plant	7100-04 · SewerTreatment Plant	101.74
11	Check	01/14/2019	1316	Plumas Sierra Rural Electric Coo	Water Tank	7100-02 · Water Storage Tank - E	51.70
12	Check	01/14/2019	1316	Plumas Sierra Rural Electric Coo	Well 9	7100-01 · Wells - Electric	196.64
13	Check	01/14/2019	1316	Plumas Sierra Rural Electric Coo	Booster 2	7100-03 · Boosters - Electric	260.71
14	Check	01/14/2019	1317	Best Best & Krieger Attonrneys a	Potential Litigation	7300-01 · Legal	421.60
15	Check	01/14/2019	1318	Shaw Engineering	ROWD and GW, reports, meeting	2600-01 · Waste Water Project	5,320.00
16	Check	01/14/2019	1319	Jefferson Supply Company	Hose adapter for discharge pump	7420-05 · Equipment/Tools Gene	26.28
17	Check	01/14/2019	1320	Plumas Sanitation	December 2018	7630 · Disposal	7,241.00
18	Check	01/14/2019	1321	Visa	Squarespace	7240 · Office Supplies & Expense	31.00
19	Check	01/14/2019	1321	Visa	copy paper	7240 · Office Supplies & Expense	38.60
20	Check	01/14/2019	1321	Visa	printer ink	7240 · Office Supplies & Expense	78.37
21	Check	01/14/2019	1321	Visa	W2 and 1099 Forms	7240 · Office Supplies & Expense	141.55
22	Check	01/14/2019	1321	Visa	Post it tabs	7240 · Office Supplies & Expense	13.78
23	Check	01/14/2019	1321	Visa	PC Board for E One Grinder Pum	7610-03 · Grinders & Maintenanc	459.59
24	Check	01/14/2019	1321	Visa	Grinder Pump	7610-03 · Grinders & Maintenanc	3,071.64
25	Check	01/31/2019	1323	Grizzly Ranch Investors	December2018/January 2019	7050 · Rent/Lease Expense	600.00
26	Check	01/31/2019	1324	Justus Lundy	Pay period 1/13-1/26/2019	6000-19 · Operator Mileage	65.54
27	Check	01/31/2019	1325	At&t	January 2019	7150 · Communications	41.50
28	Check	01/31/2019	1326	FGL Environmental	inv#890416A	7510-03 · Wells - Testing	38.00
29	Check	01/31/2019	1326	FGL Environmental	inv#7009323	7510-03 · Wells - Testing	98.00
30	Check	02/14/2019	1329	Shaw Engineering	ROWD, meetings, misc. project c	2600-01 · Waste Water Project	8,732.50
31	Check	02/14/2019	1330	Justus Lundy	Pay period 1/27-2/9/2019	6000-19 · Operator Mileage	63.22
32	Check	02/14/2019	1331	Plumas Sanitation	January 2019	7630 · Disposal	7,475.00
33	Check	02/14/2019	1332	Jefferson Supply Company	heat tape	7530-01 · W. Treatment Plant Ma	67.45
34	Check	02/14/2019	1333	FGL Environmental	inv# 970285A first sewer testing	7620-01 · Testing	182.00

Check Register/Transaction List by Date  
January through February 2019

Line Item	Type	Date	Num	Name	Memo	Account	Amount
35	Check	02/14/2019	1333	FGL Environmental	inv# 970399A	7510-03 · Wells - Testing	42.00
36	Check	02/14/2019	1333	FGL Environmental	inv# 970289A Quarterly testing	7510-03 · Wells - Testing	576.00
37	Check	02/14/2019	1334	Plumas Sierra Rural Electric Coop	Well 3	7100-01 · Wells - Electric	163.08
38	Check	02/14/2019	1334	Plumas Sierra Rural Electric Coop	Well 1	7100-01 · Wells - Electric	87.94
39	Check	02/14/2019	1334	Plumas Sierra Rural Electric Coop	Booster 1	7100-03 · Boosters - Electric	95.64
40	Check	02/14/2019	1334	Plumas Sierra Rural Electric Coop	Sewer plant	7100-04 · SewerTreatment Plant	284.30
41	Check	02/14/2019	1334	Plumas Sierra Rural Electric Coop	Water Tank	7100-02 · Water Storage Tank - E	52.28
42	Check	02/14/2019	1334	Plumas Sierra Rural Electric Coop	Well 9	7100-01 · Wells - Electric	211.55
43	Check	02/14/2019	1334	Plumas Sierra Rural Electric Coop	Booster 2	7100-03 · Boosters - Electric	260.86
44	Check	02/14/2019	1335	Plumas Sierra Telecommunicatio	Feb 2019	7150 · Communications	76.90
45	Check	02/14/2019	1336	Visa	refund for QB	7240 · Office Supplies & Expense	-699.99
46	Check	02/14/2019	1336	Visa	Squarespace	7240 · Office Supplies & Expense	31.00
47	Check	02/14/2019	1336	Visa	Annual Carbonite subscription	7240 · Office Supplies & Expense	111.99
48	Check	02/14/2019	1336	Visa	grinder pump/repair/power adapte	7610-03 · Grinders & Maintenance	1,102.37
49	Check	02/14/2019	1336	Visa	payroll	7240 · Office Supplies & Expense	4.00
50	Check	02/14/2019	1337	Economy Conference Call	Board Meeting Phone Access	7150 · Communications	6.68
51	Check	02/26/2019	1339	Justus Lundy	2/10-2/23/2019	6000-19 · Operator Mileage	93.96
52	Check	02/26/2019	1339	Justus Lundy	Grade 2 Wastewater treatment pla	6000-05 · Training & Travel	155.00
53	Check	02/26/2019	1340	Best Best & Krieger Attonrneys a	auto policy counsel	7300-01 · Legal	248.00
54	Check	02/26/2019	1340	Best Best & Krieger Attonrneys a	Wasterwater project loan counsel	7300-01 · Legal	272.80
55	Check	02/26/2019	1341	At&t	Feb 2019	7150 · Communications	41.52
56					Total		38,632.02

# Payroll Check Register

January through February 2019

Line Item	Type	Date	Num	Name	Memo	Account	Amount
1	Liability Check	01/03/2019		QuickBooks Payroll Service	Created by Payroll Service on 12/	1000 · Plumas Bank Checking	-2,622.21
2	Liability Check	01/03/2019	E-pay	Employment Development	066-7064-0 QB Tracking # -5899	1000 · Plumas Bank Checking	-386.68
3	Liability Check	01/03/2019	E-pay	United States Treasury	81-3573377 QB Tracking # -589	1000 · Plumas Bank Checking	-2,025.82
4	Liability Check	01/03/2019	E-pay	Employment Development	066-7064-0 QB Tracking # -5872	1000 · Plumas Bank Checking	-19.77
5	Paycheck	01/04/2019	DD1104	Aaron M Corr	Direct Deposit	1000 · Plumas Bank Checking	0.00
6	Paycheck	01/04/2019	DD1105	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank Checking	0.00
7	Paycheck	01/04/2019	1307	Justus Lundy		1000 · Plumas Bank Checking	-1,158.96
8	Liability Check	01/17/2019		QuickBooks Payroll Service	Created by Payroll Service on 01/	1000 · Plumas Bank Checking	-2,718.45
9	Paycheck	01/18/2019	DD1106	Aaron M Corr	Direct Deposit	1000 · Plumas Bank Checking	0.00
10	Paycheck	01/18/2019	DD1107	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank Checking	0.00
11	Paycheck	01/18/2019	1313	Justus Lundy		1000 · Plumas Bank Checking	-1,287.44
12	Liability Check	01/31/2019		QuickBooks Payroll Service	Created by Payroll Service on 01/	1000 · Plumas Bank Checking	-2,551.81
13	Paycheck	02/01/2019	DD1108	Aaron M Corr	Direct Deposit	1000 · Plumas Bank Checking	0.00
14	Paycheck	02/01/2019	DD1109	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank Checking	0.00
15	Paycheck	02/01/2019	1327	Justus Lundy		1000 · Plumas Bank Checking	-1,158.96
16	Liability Check	02/07/2019	E-pay	Employment Development	066-7064-0 QB Tracking # 1125	1000 · Plumas Bank Checking	-410.20
17	Liability Check	02/07/2019	E-pay	United States Treasury	81-3573377 QB Tracking # 1381	1000 · Plumas Bank Checking	-2,118.08
18	Liability Check	02/14/2019		QuickBooks Payroll Service	Created by Payroll Service on 02/	1000 · Plumas Bank Checking	-2,882.38
19	Paycheck	02/15/2019	DD1110	Aaron M Corr	Direct Deposit	1000 · Plumas Bank Checking	0.00
20	Paycheck	02/15/2019	DD1111	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank Checking	0.00
21	Paycheck	02/15/2019	DD1112	Janean Lohn	Direct Deposit	1000 · Plumas Bank Checking	0.00
22	Paycheck	02/15/2019	1328	Justus Lundy		1000 · Plumas Bank Checking	-1,158.96
23	Liability Check	02/26/2019	E-pay	Employment Development	066-7064-0 QB Tracking # 79402	1000 · Plumas Bank Checking	-399.68
24	Liability Check	02/26/2019	E-pay	United States Treasury	81-3573377 QB Tracking # 7944	1000 · Plumas Bank Checking	-2,087.26
25	Liability Check	02/28/2019		QuickBooks Payroll Service	Created by Payroll Service on 02/	1000 · Plumas Bank Checking	-2,547.91
26				Total			-25,534.57



# Statement of Cash Flows

January through February 2019

Line Item					Jan - Feb 19
1				<b>OPERATING ACTIVITIES</b>	
2				Net Income	-45,596.99
3				Adjustments to reconcile Net Income	
4				to net cash provided by operations:	
5				1500 · Accounts Receivable	206,001.50
6				3300 · Payroll Liabilities	-1,890.05
7				3400 · Direct Deposit Liabilities	-2,547.91
8				Net cash provided by Operating Activities	155,966.55
9				<b>INVESTING ACTIVITIES</b>	
10				2600 · Work in Progress - Sewer:2600-01 · Waste Water Project	-14,052.50
11				Net cash provided by Investing Activities	-14,052.50
12				Net cash increase for period	141,914.05
13				Cash at beginning of period	265,761.12
14				Cash at end of period	407,675.17
15				Payroll Register	25,534.57
16				Check Register	38,632.02
17				Payroll Liabilites	(1,890.05)
18				Direct Deposit Liabilites	(2,547.91)
19				Interest Deposit	(79.14)
20				Work In Progress	(14,052.50)
21				Net Income (Line Item 2 above)	45,596.99